

21st Century Cyber CS

**Charter Annual Report**

07/01/2012 - 06/30/2013

# School Profile

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## Demographics

805 Springdale Dr.  
Exton, PA 19341  
(484)875-5400

Phase:  
CEO Name:  
CEO E-mail address:

Phase 2  
Jon Marsh  
jmarsh@21cccs.org

# Governance and Staff

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## *Leadership Changes*

Leadership changes during the past year on the Board of Trustees and in the school administration:

The 21CCCS's Board of Trustees is made up of four area intermediate unit (IU) executive directors, eight area school district superintendents, and three parents of 21CCCS students. The bylaws of the 21CCCS mandate the annual election of the Board of Trustees officers and members. At the 2013 election, Dr. Thomas Newcome, Superintendent of the Octorara Area SD, was re-elected Chairperson of the Board. Dr. Newcome and the four IU Executive Directors make up the Executive Committee. Dr. Joseph O'Brien, Executive Director of Chester County IU was re-elected into the Vice-Chairperson seat.

The current IU Executive Director seats are filled by; Dr. Barry Galasso at the Bucks County IU (BCIU), Dr. Joseph O'Brien at the Chester County IU (CCIU), Dr. Lawrence O'Shea at the Delaware County IU (DCIU), and Dr. Jerry Shiveley at the Montgomery County IU (MCIU).

Mr. Mark Klein, Esq. - Superintendent of the Council Rock SD and Dr. Lisa Andrejko - Superintendent of the Quakertown Community SD continue to fill the Superintendent seats for Bucks County. Dr. Thomas Newcome - Superintendent of the Octorara Area SD continues to fill one of the Superintendent seats for Chester County. Over the 2013 summer, Dr. Raymond Fischer - Superintendent of Oxford Area SD resigned from his position leaving a vacancy for Chester County. Dr. George Steinhoff - Superintendent of the Penn-Delco School District and Dr. Merle Horowitz - Superintendent of Marple Newtown SD fill the Superintendent Seats for Delaware County.

Dr. Christopher McGinley - Superintendent of Lower Merion SD resigned from his position in one of the Montgomery County Superintendent seats and Dr. Timothy Quinn - Superintendent of Methacton SD filled the vacancy. Dr. Timothy Quinn - Superintendent of Methacton SD then resigned from his position and Dr. Timothy Wade - Superintendent of the School District of Jenkintown filled the vacancy. Dr. Clifford Rogers - Superintendent of Perkiomen Valley SD fills the second Montgomery County seat. The three Parent seats were filled by Ms. Heidi Wood-Tucker, Ms. Deborah Fingerlow, and Ms. Heather Saboori.

Jon Marsh remains the Director/CEO. Kylene Ball was principal for all grades following the resignation of Russell Gallagher the 10-12 grade Principal for the 2011-12 School Year. Before the closing of the 2012-13 School Year, the Board approved Monica Frank to fill the principal vacancy for the 2013-14 School Year.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
21st Century Cyber Charter School - 805 Springdale Drive - Exton, PA 19341	9/18/2012 1:00 PM
PaTTAN Center - 200 Anderson Rd. King of Prussia, PA 19406	11/20/2012 1:00 PM
21st Century Cyber Charter School - 805 Springdale Drive - Exton, PA 19341	1/15/2013 1:00 PM
PaTTAN Center - 200 Anderson Rd. King of Prussia, PA 19406	3/19/2013 1:00 PM
Delaware County Community College - 100 Bond Drive - Downingtown, PA 19335	5/21/2013 1:00 PM
PaTTAN Center - 200 Anderson Rd. King of Prussia, PA 19406	9/10/2013 1:00 PM
PaTTAN Center - 200 Anderson Rd. King of Prussia, PA 19406	11/12/2013 1:00 PM
PaTTAN Center - 200 Anderson Rd. King of Prussia, PA 19406	1/14/2014 1:00 PM
PaTTAN Center - 200 Anderson Rd. King of Prussia, PA 19406	3/11/2014 1:00 PM
PaTTAN Center - 200 Anderson Rd. King of Prussia, PA 19406	5/13/2014 1:00 PM

### *Professional Staff Member Roster*

<b>Kylene Ball</b>	
PA Certified	Yes
Areas of Certification	Administrative I Principal K-12 (1115), Instructional I Elementary K-6 (2810), Instructional I English 7-12 (3230), Instructional I Biology 7-12 (8405), Instructional I Mid-Level Mathematics 7-9 (2860), Instructional I Early Childhood N-3 (2840)
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Principal
Number of Hours Annually Worked in Assignment	1950
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Mark Benson</b>	
PA Certified	Yes
Areas of Certification	Instructional I Social Studies 7-12

	(8875), Instructional I Mid-Level Mathematics 7-9 (2860), Instructional I English 7-12 (3230)
Grades Teaching or Serving	7-9
All Areas of Assignment, Subject Areas Teaching, or Services Provided	American History I, World Cultures
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Joseph Bonnette</b>	
PA Certified	Yes
Areas of Certification	Instructional II Mid-Level Science 7-9 (2880), Instructional II Social Studies 7-12 (8875), Instructional II Mid-Level Citiz. Ed 7-9 (2870), HOUSSE Designation - Charters Only Elementary K-6 (2810)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	US Government, World Geography
Number of Hours Annually Worked in Assignment	952
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Melissa Brown</b>	
PA Certified	Yes
Areas of Certification	Program Specialist English as a Second Language (ESL) K-12 (4499), Instructional I Mid-Level Science 7-9 (2880), Instructional I Mid-Level Mathematics 7-9 (2860), Instructional I Biology 7-12 (8405), Instructional I General Science 7-12
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Biology, Earth & Space, Environmental Science, ESL Biology, ESL Support, Intro to Forensic Science
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nicholas Casertano</b>	
PA Certified	Yes
Areas of Certification	Instructional II Health & Physical Educ K-12 (4805)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Health, Intro to Anatomy & Physiology, Intro to Fitness
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kristina Cherrier</b>	
PA Certified	Yes
Areas of Certification	Instructional I Social Studies 7-12 (8875), Instructional I Special Education N-12 (9225)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	American History II, Economics, Government, World Geography, World History; Itinerant Learning Support
Number of Hours Annually Worked in Assignment	648
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Peicheng Chu</b>	
PA Certified	Yes
Areas of Certification	Instructional II Mid-Level Mathematics 7-9 (2860), Instructional II Chinese K-12 (4405), Instructional II German K-12 (4420)
Grades Teaching or Serving	8-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Mandarin Chinese I, Mandarin Chinese II, Web Design
Number of Hours Annually Worked in Assignment	1950
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Coleen Derleth</b>	
PA Certified	Yes
Areas of Certification	Instructional I English 7-12 (3230),

	Instructional I Mid-Level Mathematics 7-9 (2860), Instructional I Social Studies 7-12 (8875)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	American History II, Psychology, World History
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Thomas Dolan</b>	
PA Certified	Yes
Areas of Certification	Instructional I Social Studies 7-12 (8875), Instructional I Special Education N-12 (9225)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	American History II, Itinerant Learning Support
Number of Hours Annually Worked in Assignment	648
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Laura Elder</b>	
PA Certified	Yes
Areas of Certification	Instructional II Mid-Level Citiz. Ed 7-9 (2870), Instructional II Social Studies 7-12 (8875), Instructional II Citizenship 7-12 (8825)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	American History II, World Geography
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Christopher Etherington</b>	
PA Certified	Yes
Areas of Certification	Instructional II Mid-Level Mathematics 7-9 (2860), Instructional II Physics 7-12 (8470), Instructional II Earth and Space Science 7-12 (8440),

	Instructional II General Science 7-12 (8450), Instructional II Mid-Level Science 7-9 (2880)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Environmental Science, Physics
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>James Flynn</b>	
PA Certified	Yes
Areas of Certification	Instructional I Art K-12 (1405)
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art Appreciation, Art I, Art II, Art III, Digital Photography, Drawing
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Monica Frank</b>	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level Citiz. Ed 7-9 (2870), Instructional I Mid-Level Mathematics 7-9 (2860), Instructional I Elementary K-6 (2810), Instructional I Mid-Level Science 7-9 (2880), Instructional I Family-Consumer Sci K-12 (5600)
Grades Teaching or Serving	6-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts I, Science Discoveries
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Amanda Friedman</b>	
PA Certified	Yes
Areas of Certification	Instructional I Spanish K-12 (4490)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or	Spanish II

Services Provided	
Number of Hours Annually Worked in Assignment	744
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Steven Galette</b>	
PA Certified	Yes
Areas of Certification	Instructional I Health & Physical Educ K-12 (4805)
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Health, Intro & Applied Fitness, Intro to Fitness, PE/Health I, PE/Health II, PE/Health III
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Russell Gallagher</b>	
PA Certified	Yes
Areas of Certification	Administrative I Principal K-12 (1115), Vocational Military Science I Military Science (ROTC) 7-12 (2083), Related Occupational Area Military Science (ROTC) 7-12 (2083)
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Principal
Number of Hours Annually Worked in Assignment	105
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Heather Gowton</b>	
PA Certified	Yes
Areas of Certification	Instructional I Chemistry 7-12 (8420), Instructional I Biology 7-12 (8405), Instructional I Environmental Educ K-12 (4820), Instructional I General Science 7-12 (8450), Instructional I Special Education N-12 (9225), Instructional I Mid-Level Mathematics 7-9 (2860)

Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Biology
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jodi Grobman</b>	
PA Certified	Yes
Areas of Certification	Instructional I Social Studies 7-12 (8875), Instructional I Mathematics 7-12 (6800)
Grades Teaching or Serving	8-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Algebra II, Pre-Calculus
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kathleen Groff</b>	
PA Certified	Yes
Areas of Certification	Instructional II English 7-12 (3230)
Grades Teaching or Serving	8-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	American Literature, English Composition, Graphic Novel Seminar
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Anthony Herman</b>	
PA Certified	Yes
Areas of Certification	Instructional II English 7-12 (3230)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	American Literature, Elements of Drama & Theater, English Literature
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Trisha Hoyt</b>	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level Mathematics 7-9 (2860), Instructional I Elementary K-6 (2810)
Grades Teaching or Serving	6-9
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Ancient History Through Modern Times, Math Essentials, Pre-Algebra
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Stephanie Kennelly</b>	
PA Certified	Yes
Areas of Certification	Instructional I Health & Physical Educ K-12 (4805)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Applied Physical Education, First Aid & Emergency Care, Health, Off Campus PE
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Matthew Kinsch</b>	
PA Certified	Yes
Areas of Certification	Instructional II English 7-12 (3230), Instructional II Social Studies 7-12 (8875), Instructional II Mid-Level English 7-9 (2850), Instructional I Mid-Level Mathematics 7-9 (2860)
Grades Teaching or Serving	8-10
All Areas of Assignment, Subject Areas Teaching, or Services Provided	American History I, Language Arts III
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Erin Kline</b>	
PA Certified	Yes
Areas of Certification	Instructional I Special Education N-12 (9225), Instructional I Elementary K-6 (2810), Instructional I English 7-12 (3230)
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Services Coordinator
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Galen Kreiser</b>	
PA Certified	Yes
Areas of Certification	Instructional II Mid-Level Mathematics 7-9 (2860), Instructional II Mid-Level Science 7-9 (2880), Instructional II Earth and Space Science 7-12 (8440), Instructional II General Science 7-12 (8450), Instructional II Environmental Educ K-12 (4820), HOUSSE Designation - Charters Only Chemistry 7-12 (8420)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Earth & Space Science, Physical Science
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Meredith Leber</b>	
PA Certified	Yes
Areas of Certification	Instructional I English 7-12 (3230)
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elements of Language, Language Arts II, Language Arts III
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Judy Lion</b>	
PA Certified	Yes
Areas of Certification	Instructional I English 7-12 (3230), Instructional I Family-Consumer Sci K-12 (5600)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English Composition, MS/HS Family & Consumer Science, Parenting & Child Development
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Sanna Lyle</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist II, Secondary School Counselor 7-12 (1837)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Careers 101
Number of Hours Annually Worked in Assignment	1613
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Heather Messenger</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist I Secondary School Counselor (1837)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Graduation Project
Number of Hours Annually Worked in Assignment	1260
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Michael Meyer</b>	
PA Certified	Yes
Areas of Certification	Instructional I Music K-12 (7205), Instructional I Mid-Level Mathematics 7-9 (2860)

Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	History of Rock and Roll, Music Appreciation, Music I, Music II, Music III
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Joseph Michener</b>	
PA Certified	Yes
Areas of Certification	Instructional I Bus-Computer-Info Tech K-12 (1603), Instructional I Social Studies 7-12 (8875)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Business Communications, Economics, Philosophy, Keyboarding, Web Design
Number of Hours Annually Worked in Assignment	450
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Mark Miller</b>	
PA Certified	Yes
Areas of Certification	Instructional I Biology 7-12 (8405), Instructional I General Science 7-12 (8450), Instructional I Health & Physical Educ K-12 (4805), Instructional I Mid-Level Mathematics 7-9 (2860)
Grades Teaching or Serving	7-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math Principles, Science Investigations
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Valerie Minetola</b>	
PA Certified	Yes
Areas of Certification	Instructional I Mathematics 7-12 (6800)
Grades Teaching or Serving	8-12
All Areas of Assignment, Subject Areas Teaching, or	Algebra Concepts, Algebra I,

Services Provided	Algebra II
Number of Hours Annually Worked in Assignment	390
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Colleen Mullins</b>	
PA Certified	Yes
Areas of Certification	Instructional II Chemistry 7-12 (8420), Instructional II Biology 7-12 (8405), Instructional II Mid-Level Mathematics 7-9 (286), Instructional II Family-Consumer Sci K-12 (5600)
Grades Teaching or Serving	8-10
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Pre-Algebra, Science Adventures
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Eileen Murphy</b>	
PA Certified	Yes
Areas of Certification	Instructional II English 7-12 (3230), Instructional II Mid-Level English 7-9 (2850), Administrative I Principal K-12 (1115)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Creative Writing, English Literature, Independent Study
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kimberly Onderdonk</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist II School Nurse K-12 (1890)
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Nurse Consultant
Number of Hours Annually Worked in Assignment	0
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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<b>Deborah Parvin</b>	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level Mathematics 7-9 (2860), Instructional I Social Studies 7-12 (8875), Instructional I Mid-Level Citiz. Ed 7-9 (2870), Instructional I Spanish K-12 (4490), Instructional I English 7-12 (3230), Program Specialist English as a Second Language (ESL) K-12 (4499)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ESL Intensive Support, ESL Support, Spanish I
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Brian Petters</b>	
PA Certified	Yes
Areas of Certification	Instructional I Health & Physical Educ K-12 (4805), Instructional I Mid-Level Mathematics 7-9 (2860), Administrative I
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Teacher on Special Assignment - Dean of Students
Number of Hours Annually Worked in Assignment	1538
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Terri Rapp</b>	
PA Certified	Yes
Areas of Certification	Instructional II Mathematics 7-12 (6800)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Algebra Concepts, Consumer Math
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Joseph Reinard</b>	
PA Certified	Yes
Areas of Certification	Instructional I Chemistry 7-12 (8420), Program Specialist English as a Second Language (ESL) K-12 (4499)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Chemistry, Physical Science
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kimberly Santucci</b>	
PA Certified	Yes
Areas of Certification	Instructional I Special Education N-12 (9225), Instructional I English 7-12 (3230)
Grades Teaching or Serving	11-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	British & World Literature; Itinerant Learning Support
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Emily Shank</b>	
PA Certified	Yes
Areas of Certification	Instructional II Mathematics 7-12 (6800)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Algebra I, Keystone Algebra I
Number of Hours Annually Worked in Assignment	1223
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Stephanie Shantz</b>	
PA Certified	Yes
Areas of Certification	Instructional I Mathematics 7-12

	(6800)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Algebra I, Keystone Algebra I
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kera Sutsko</b>	
PA Certified	Yes
Areas of Certification	Instructional I Special Education N-12 (9225), Instructional I Elementary K-6 (2810), Instructional I English 7-12 (3230)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	American Literature, British & World Literature, English Composition, English Literature, Language Arts II; Special Education Teacher/Supplemental Learning Support
Number of Hours Annually Worked in Assignment	1058
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Lauren Weidenmuller</b>	
PA Certified	Yes
Areas of Certification	Instructional I English 7-12 (3230)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English Literature, Language Arts
Number of Hours Annually Worked in Assignment	1298
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Michele Williams</b>	
PA Certified	Yes
Areas of Certification	Instructional II Mid-Level Citiz. Ed 7-9 (2870), Instructional II Special Education N-12 (9225), Instructional II Social Studies 7-12 (8875)

Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	World Geography, Itinerant Learning Support
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>John Wilson</b>	
PA Certified	Yes
Areas of Certification	Instructional II Physics 7-12 (8470), Instructional II Bus-Computer-Info Tech3K-12 (1603), Instructional II Mathematics 7-12 (6800), Instructional II English 7-12 (3230), Program Specialist English as a Second Language (ESL) K-12 (4499)
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	MS Orientation, Orientation, Effective Habits, Global Citizenship, Environmental Impact, First Things First, Preparing for the Future, ESL Support, Intro to Accounting, Intro to Statistics, Senior Math Anchors
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Mike Winterode</b>	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level Mathematics 7-9 (2860), Instructional I Special Education N-12 (9225), Instructional I Social Studies 7-12 (8875)
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Economics, Philosophy, US Government, World History; Itinerant Learning Support
Number of Hours Annually Worked in Assignment	1463
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kimberly Murphy</b>	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6 (2810), Instructional I Special Education N-12 (9225), Instructional I Mid-Level Science 7-9 (2880), Instructional I Mid-Level Citiz. Ed 7-9 (2870), Instructional I Mid-Level Mathematics 7-9 (2860), Instructional I Mid-Level English 7-9 (285
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Teacher, Supplemental Learning Support
Number of Hours Annually Worked in Assignment	713
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kimberly Onderdonk</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist II School Nurse K-12 (1890)
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Nurse
Number of Hours Annually Worked in Assignment	0
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Megan Tarr</b>	
PA Certified	No
Areas of Certification	N/A
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Nurse (RN)
Number of Hours Annually Worked in Assignment	74
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

The professional staff member roster as recorded originally on the PDE-414 form

*No file has been uploaded.*

### *Quality of Teaching and Other Staff*

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	1.00	1.00				1.00
Principal	2.00	2.00			1.00	1.00
Assistant Principal						
Classroom Teacher (including Master Teachers)	39.00	39.00		1.00	2.00	36.00
Specialty Teacher (including Master Teachers)						
Special Education Teacher (including Master Teachers)	4.00	4.00				4.00
Special Education Coordinator	1.00	1.00				1.00
Counselor	2.00	2.00				2.00
Psychologist						
School Nurse	2.00	1.00				2.00
<b>Totals</b>	<b>51.00</b>	<b>50.00</b>	<b>0</b>	<b>1.00</b>	<b>3.00</b>	<b>47.00</b>

#### Further explanation:

Changes in staffing during the 2012-13 year resulted from additional new staffing required to meet the needs resulting from increased enrollment as well as the growth in the special education student population, there was some internal personnel transfers as a result of resignations. A total of 10 professional employees were hired during the 2012-13 school year to meet the needs resulting from increased enrollment and the growth in the special education student population, providing the equivalent of 39 classroom teachers and 4 special education teachers.

The school year ended with one principal, one special services coordinator, two school counselors, the equivalent of 36 full time teachers and 4 special education teachers. A new principal has been appointed for the 2013-14 school year, effective 7/1/2013. School nurse services during the majority of the year were provided by agency/contracted services, a school nurse was appointed at the end of the 2012-13 school year.

All 21CCCS teachers and other professional employees are licensed in their subject area(s) with Pennsylvania certificates on file at the 21CCCS administrative offices. The school nurse is RN certified, CSN certification in progress. Certified school nurse oversight is provided on an agency/contracted basis.

A continuing challenge for 21CCCS is recruitment from other schools and school districts of the trained staff. As online education continues to grow in popularity, and because 21CCCS has achieved AYP targets more often than any other cyber schools in the Commonwealth, the staff

of 21CCCS receives this type of attention. The school offers a number of incentives to retain good staff including; flexible work schedule, excellent benefits, merit pay, and extensive professional development opportunities. While many of these incentives have been cited by staff as a reason for remaining with 21CCCS, the salaries currently offered for more senior staff are not commensurate with the surrounding market. The current benefits offered to staff are under Board review at this time.

The administration has received approval by the Board to implement a multi-tiered, performance-based compensation system for staff, which is being implemented for the 2013-14 school year. This should increase the likelihood of retaining staff that have shown success in the online setting. As teachers continue to increase their skills in this setting they should also be able to increase their salaries and relieve the need to look at other schools for more competitive earnings.

# Fiscal Matters

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## *Major Fundraising Activities*

Major fundraising activities performed this year and planned for next year:

There were no major fund-raising activities during the 2012-13 school year and there are none planned for the 2013-14 school year.

## *Fiscal Solvency Policies*

Changes to policies and procedures to ensure and monitor fiscal solvency:

In order to maintain steady cash flows, 21CCCS bills school districts on a monthly basis. Subsidy deductions, as allowed by PDE, are requested multiple times throughout the school year.

Parents are billed timely for any unreturned computer equipment and books.

21CCCS maintains checking and money market accounts at DNB First. Cash transfers are done monthly from the 21CCCS to reimburse the CCIU for Accounts Receivable, Accounts Payable, Payroll, Purchasing and Human Resource services provided to the 21CCCS.

As part of the purchasing procedures put in place by the 21CCCS Board, purchases over \$4,000 require additional pre-approval by a CCIU Division Director, and those in excess of \$10,000 and any long-term lease commitments are voted on by the Board of Trustees. All purchases are presented in an Expenditure Report to the Board for approval at each meeting.

Herbein + Company, Inc., independent auditors, have recommended that 21CCCS set aside in its fund balance in an amount equal to 3 months of expenditures (approximately \$1,500,000).

21CCCS has designated \$1,150,000 for this purpose under a program stabilization classification as of June 30, 2012. 21CCCS intends to comply with the recommendation over time and expects to add to this balance once the June 30, 2013 reporting has been finalized and the fund balances have been updated. In accordance with GASB Statements No. 54 Fund Balance Reporting and Governmental Fund Type Definitions, the following fund balance classifications for June 30, 2013 were approved at the May 21, 2013 Board meeting: Future Building Fund, Future Capital Equipment/Software/Furniture, Future Curriculum Development, Minimum Lease Obligations, New Initiatives, Future Program Stabilization, Partnership Initiatives Fund and PSERS Retirement Rate Increases.

### **Fiscal Solvency Policies**

Charter School documents that describe policies and procedures that have been established to ensure and monitor fiscal solvency (optional if described in the narrative)

#### **Files uploaded:**

- 21CCCS Business Office Procedures .pdf

## *Accounting System*

Changes to the accounting system the charter school uses:

No changes have been made to the accounting system. The Chester County Intermediate Unit provides financial services to the 21CCCS, utilizing MSGovern's Gemstone software in conjunction with the Chart of Accounts mandated by the PA LECS Comptroller's Office for budgeting, accounting, and financial reporting. All financial reporting conforms to Generally Accepted Accounting Principles (GAAP) as stated in the Independent Auditor's Report dated December 18, 2012 presented by Herbein & Company Inc.

### ***Preliminary Statements of Revenues, Expenditures & Fund Balances***

The completed and CEO signed Fiscal Template – Preliminary Statements of Revenues, Expenditures & Fund Balances

*PDF file uploaded.*

### ***Financial Audits***

#### **Basics**

Audit Firm: Herbein + Company, Inc.  
 Date of Last Audit: 06/30/2012  
 Fiscal Year Last Audited: 2011-12

#### **Explanation of the Report**

Detailed explanation of the report (if the previous year's report has been submitted.) Any audit report for a school year that precedes this annual report by more than 2 years is not acceptable and may be considered a material violation:

Audited financial statements for the year-ended June 30,2013 are currently not available. Herbein + Company, Inc. is expected to begin fieldwork on the 2012-13 financial statements in October 2013. A completion date for the audit cannot be provided at this time.

#### **Financial Audit Report**

The Financial Audit Report, which should include the auditor's opinion and any findings resulting from the audit

*PDF file uploaded.*

#### **Citations**

Financial audit citations and the corresponding Charter School responses

Description	Response
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## ***Federal Programs Consolidated Review***

### **Basics**

Title I Status:

Date of Last Federal  
Programs Consolidated  
Review:

School Year Reviewed:

### **Federal Programs Consolidated Review Report**

The Federal Programs Consolidated Review Report, which should include the Division's opinion and any findings resulting from the audit

*No file has been uploaded.*

### **Citations**

Federal Programs Consolidated Review citations and the corresponding Charter School responses

<b>Description</b>	<b>Response</b>
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# Special Education

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## *Chapter 711 Assurances*

The LEA agrees to comply with all requirements of Special Education outlined in 22 PA Code Chapter 711 and other state and federal mandates. These include:

Implementation of a full range of services, programs and alternative placements available to the Charter School for placement and implementation of the special education programs in the Charter School.

Implementation of a child find system to locate, identify and evaluate young children and children who are thought to be a child with a disability eligible for special education residing within the Charter School's jurisdiction. Child find data is collected, maintained and used in decision-making. Child find process and procedures are evaluated for their effectiveness. The Charter School implements mechanisms to disseminate child find information to the public, organizations, agencies and individuals on at least an annual basis.

Assurances of students with disabilities are included in general education programs and extracurricular and non-academic programs and activities to the maximum extent appropriate in accordance with an Individualized Education Program.

Following the state and federal guidelines for participation of students with disabilities in state and Charter School-wide assessments including the determination of participation, the need for accommodations and the methods of assessing students for whom regular assessment is not appropriate.

Assurance of funds received through participation in the medical assistance reimbursement program, ACCESS, will be used to enhance or expand the current level of services and programs provided to students with disabilities in this local education agency.

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
Erin Kline	21st Century Cyber Charter School	1
Kera Sutsko	21st Century Cyber Charter School	1
Kimberly Murphy	21st Century Cyber Charter School	1
Kimberly Santucci	21st Century Cyber Charter School	0.4
Kristina Cherrier	21st Century Cyber Charter School	0.4
Matt Kinsch	21st Century Cyber Charter School	0.4
Michele Williams	21st Century Cyber Charter School	0.4
Thomas Dolan	21st Century Cyber Charter School	0.4

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
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Occupational Therapy	0.15 Hours	Outside Contractor	10 or fewer
Psychological Counseling	0.1 Hours	Outside Contractor	10 or fewer
Speech & Language	0.15 Hours	Outside Contractor	10 or fewer

### ***Special Education Cyclical Monitoring***

Date of Last Special Education Cyclical Monitoring:

02/11/2011

Link to Report (Optional):

Not Provided

### **Special Education Cyclical Monitoring Report**

The Special Education Cyclical Monitoring Report, which should include the Bureau's findings

*PDF file uploaded.*

# Facilities

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## *Fixed assets acquired by the Charter School during the past fiscal year*

Fixed assets acquired by the Charter School during the past fiscal year:

Assets listed were acquired during the 2011-12 School Year and align with the audit report included.

Computer Hardware and related Software

Printers

Smartboard

Tablets

Office Furniture

Sound Masking System

Asset Tagging System

**The total Charter School expenditures for fixed assets during the identified fiscal year:**

*\$250,264.88*

## *Facility Plans and Other Capital Needs*

The Charter School's plan for future facility development and the rationale for the various components of the plan:

For the 2013-14 school year, 21CCCS will continue to occupy its leased spaces at 782 Springdale Drive and 805 Spingdale Drive. Management is in the process of settling on the purchase of 126 Wallace Avenue Downingtown, PA 19335. This location will combine both currently leased spaces in the timeframe of June 2014. 21CCCS is investigating opening satellite offices in various locations throughout the Commonwealth.

Capital equipment expenditures are expected to remain at or above 2012-13 spending Levels, depending on enrollments, throughout the length of the charter. Revenues, staffing, and spending levels will continue to be monitored closely so that management can react quickly to changing economic conditions, pending legislation, etc.

## *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
West Whiteland Police Department	Local Emergency Response

# **Business Office Procedures**

## **Financial Reporting Policy / Procedure**

### **I. Policy**

21st Century Cyber Charter School (21CCCS) shall submit Budgets and Financial reports to the proper authorities as well as the Executive Director in the prescribed time frames. These reports reflect activity that accurately reflect the actual use of funds as recorded in the financial records of the 21CCCS and are in compliance with the terms of Governmental Accounting Standard Board (GASB), and the governing authorities.

### **II. Procedure**

- a. Budgets will be developed annually based on a bottom up approach and in accordance with the Pennsylvania Department of Education Act 1 time lines. Budgets will consist of a Revised Budget of the current year and a proposed budget for the next school year.
  - i. At the end of December to the beginning of February, the Business Manager will meet with Human Resources to discuss salary and benefit assumption for the upcoming budget year. A download out of the payroll system is obtained which includes by employee: their employee id number, name, position, employee class, medical benefit code, dental benefit code, vision benefit code, prescription benefit code, full-time equivalent, current salary, expense code, and allocation of expenses. This information is then uploaded into the FileMaker budget system.
  - ii. A report of all employees and their respective benefit costs is reviewed for accuracy and reflect any changes to any positions. The changes are then reflected in the Budget System.
  - iii. The revised employee information as well as detail budget input sheets are used to develop the Revised and Proposed budgets.
  - iv. The budget is then reviewed by the Executive Director and reviewed for First Reading at the 21CCCS Board of Director Meeting.
  - v. Once approvals by the 21CCCS Board of Directors is received the budget is filed with Pennsylvania Department of Education by the end of May electronically as well as via paper that requires the President of the Board, the Executive Director and Secretary of the Board's signatures.
  - vi. The budget is then uploaded into the General Ledger System.
- b. Financial Reporting is done in accordance with GASB standards. 21CCCS has a separate and distinct Chart of Accounts. The Chart of Account consists of a 23 digit account code that is mandated by the Pennsylvania Department of Education. A Financial Report is generated monthly and annually that includes year to date total.
  - i. Cash Receipts and Revenue
    1. The revenue is generated through billing and cash receipts that are gathered daily in the AR System. See Cash Receipt Policy for details.
    2. The AR System's monthly activity is reconciled to the bank activity each month to verify that all deposits are accounted for and posted in the AR System.
    3. The AR System generates a journal entry that posts all activity by day to be uploaded into the General Ledger System.

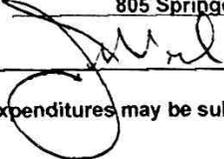
4. Revenue is reviewed by the Business Manager and will make adjustments via journal entries to reflect the appropriate revenue.
- ii. Payroll and Salary Expenses
    1. Payroll is generated on a semi-monthly basis through the payroll system. See Payroll Policy for details.
    2. After each payroll is processed, a report is generated as to what expense codes were used in each of payroll and a journal entry is created.
    3. The journal entry is uploaded into General Ledger System.
    4. Payroll is reviewed by the Business Manager and Board Treasurer/Director of Finance and they will make adjustments via journal entries to reflect the appropriate payroll expense for the Program. See Section iv. for additional details.
  - iii. Cash Disbursements/Accounts Payable and Expenditures
    1. The Cash Disbursement system is part of the General Ledger System.
    2. The detail posting from the Cash Disbursements is automatically posted into the General Ledger System with each check run. See Cash Disbursement Policy for details.
    3. Cash Disbursement is reviewed by the Business Manager and the Board Treasurer/Director of Finance and they will make adjustments via journal entries to reflect the appropriate expenditures for the Program. See Section iv. for additional details.
  - iv. Monthly and Annual Recurring and Miscellaneous Journal Entries
    1. Each month and year there are instances that require an adjustment to the General Ledger via journal entries.
    2. The Business Manager may make a journal entry, reviewed by the Board Treasurer/Director of Finance.
    3. The journal entry is entered into the General Ledger System. See Entering and Processing Journal Entries Policy and Procedures for details.
    4. A report that is run to verify that all debits and credit are equal.
    5. A report with the detail of the entry is run to verify that the entry is accurately reflected in the General Ledger.
    6. A copy of the entry, the two reports and the detail back up is given to the Supervisor for approval the journal entry.
    7. The entry is updated into the General Ledger.
  - v. Bank Reconciliations
    1. Each month each bank account is reconciled to the General Ledger. A specific person is assigned a particular Bank Rec. Below is the list of bank reconciliation responsibilities:
      - a. 21<sup>st</sup> Century Cyber Charter School is completed by Fiscal Assistant.
    2. A schedule of due completion dates is set in the beginning of the fiscal year.
      - a. The bank reports are run and distributed on a Monday morning.
      - b. The bank reconciliation must be completed by that Friday afternoon.
      - c. All transfers in transit must be entered into the Bank Rec Log and must tie to one another.

- d. The transfer in transit is periodically reviewed to ensure that they offset properly by either the Board Treasurer/Director of Finance.
    3. All bank reconciliation must be reviewed and approved by the Supervisor.
  - vi. Account Analysis and Reconciliations
    1. An Account Analysis of all detail activity in all of the Balance Sheet accounts is performed by the Business Manager.
    2. The Account Analysis is reviewed by the Board Treasurer/Director of Finance to ensure that the accounts accurately reflect correct balance.
    3. On a monthly basis the payroll activity is analyzed by the Business Manager and Board Treasurer/Director of Finance to ensure that all payroll activity is reflected properly. The Business Manager reviews the Revenue and Expenditure activity.
  - vii. Financial Reports
    1. Each month a report of Revenue and Expenditures compared to budget on a year to date basis and a monthly Check Register is distributed to the Board of Directors and approved during the Board of Directors' meeting as part of the Financial Reports. See Board Report Procedures for more details.
    2. Each month Reports are distributed to the Executive Director for review. They consist of detail activity for revenue and expenditures, year to date activity compared to budget and a listing of open Purchase Orders.
    3. Besides the monthly Reports annually the Executive Director receives a Fund Balance Report that states their final year to date position.
    4. Annually the Financial Statements are prepared and audited by an outside audit firm. These Statements are audited in compliance with GASB Standards. The audit report is presented and voted on by the Board of Director's historically during the January meeting.
    5. The Annual Financial Report (AFR) is prepared and filed with the Pennsylvania Department of Education by the end of October each year and if necessary, a revised AFR is filed by the end of December that reflects any audit adjustments. The AFR is signed by the Executive Director and the Board Secretary.

Preliminary Statement of Revenues, Expenditures & Fund Balances  
 Include ALL Funds  
 as of June 30, 2013

Name of School 21st Century Cyber Charter School

Address of School 805 Springdale Drive, Exton, PA 19341

CEO Signature 

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

**EXPENDITURES**

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	\$4,588,978.47
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	\$684,698.40
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	\$25,063.21
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	\$175,541.12
	2120 Guidance Services	\$185,129.93
	2130 Attendance Services	
	2140 Psychological Services	
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210 Supervision of Educational Media Services	
	2220 Technology Support Services	\$238,135.46
	2230 Educational Television Services	
	2240 Computer-Assisted Instruction Support Services	
	2250 School Library Services	
	2260 Instruction and Curriculum Development Services	\$412,749.43
	2270 Instructional Staff Professional Development Services	
	2280 Nonpublic Support Services	
2300	SUPPORT SERVICES - ADMINISTRATION	
	2310 Board Services	\$38,841.79
	2320 Board Treasurer Services	
	2340 Staff Relations and Negotiations Services	

2350	Legal Services	\$36,872.22
2360	Office of the Superintendent (Executive Director) Services	\$275,111.17
2370	Community Relations Services	\$310,304.35
2380	Office of the Principal Services	\$177,783.03
2390	Other Administration Services	\$531,539.63
2400	SUPPORT SERVICES - PUPIL HEALTH	\$34,682.70
2500	SUPPORT SERVICES - BUSINESS	\$137,206.10
2510	Fiscal Services	
2520	Purchasing Services	
2530	Warehousing and Distributing Services	
2540	Printing, Publishing and Duplicating Services	
2590	Other Support Services - Business	
2600	OPERATION AND MAINTENANCE OF PLANT SERVICES	\$429,781.00
2610	Supervision of Operation and Maintenance of Plant Services	
2620	Operation of Buildings Services	
2630	Care and Upkeep of Grounds Services	
2640	Care and Upkeep of Equipment Services	
2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
2660	Security Services	
2690	Other Operation and Maintenance of Plant Services	
2700	STUDENT TRANSPORTATION SERVICES	
2710	Supervision of Student Transportation Services	
2720	Vehicle Operation Services	
2730	Monitoring Services	
2740	Vehicle Servicing and Maintenance Services	
2750	Nonpublic Transportation	
2790	Other Student Transportation Services	
2800	SUPPORT SERVICES - CENTRAL	
2810	Planning, Research, Development and Evaluation Services	
2820	Information Services	
2830	Staff Services	\$5,760.83
2840	Data Processing Services	
2850	State and Federal Agency Liaison Services	
2860	Management Services	
2890	Other Support Services Central	
2900	OTHER SUPPORT SERVICES - CENTRAL	
2990	Pass-Thru Funds	
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	FOOD SERVICES	
3200	STUDENT ACTIVITIES	
3210	School Sponsored Student Activities	
3250	School Sponsored Athletics	
3300	COMMUNITY SERVICES	
3310	Community Recreation	
3320	Civic Services	
3330	Public Library Services	

	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
	3400	SCHOLARSHIPS AND AWARDS	
	<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES</b>	
	4100	SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
	4200	EXISTING SITE IMPROVEMENT SERVICES	
	4300	ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
	4400	ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	
	4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	\$10,200.00
	4600	EXISTING BUILDING IMPROVEMENT SERVICES	
	<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
	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	
		<b>TOTAL EXPENDITURES</b>	<b>\$8,298,378.84</b>

TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND  
BALANCE AS OF JUNE 30, 2013

\$628,242.45

Preliminary Statement of Revenues, Expenditures & Fund Balances  
 Include ALL Funds  
 as of June 30, 2013

Name of School 21st Century Cyber Charter School

Address of School 805 Springdale Drive, Exton, PA 19341

CEO Signature 

**REVENUES**

6000	REVENUE FROM LOCAL SOURCES	
6500	EARNINGS ON INVESTMENTS	
6510	Interest on Investments and Interest-Bearing Checking Accounts	\$9,061.56
6520	Dividends on Investments	
6530	Gains or Losses on Sale of Investments	
6540	Earnings on Investments in Real Property	
6590	Other Earnings on 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	\$70,763.00
6890	Other Revenues from Intermediary Sources	
6900	OTHER REVENUE FROM LOCAL SOURCES	
6910	Rentals	
6920	Contributions & Donations from Private Sources / Capital Contributions	
6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
6940	Tuition from Patrons	
6941	Regular Day School Tuition	
6942	Summer School Tuition	\$32,116.00
6943	Adult Education Tuition	
6944	Receipts From Other LEAs in Pennsylvania - Education	\$8,521,658.74
6945	Receipts from Out-of-State LEAs	

	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	\$8,990.71
	6990	Refunds and Other Miscellaneous Revenue	\$62,782.42
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
	7000	REVENUE FROM STATE SOURCES	
	7100	BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
	7200	REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
	7300	REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
	7400	VOCATIONAL TRAINING OF THE UNEMPLOYED	
	7500	STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
	7600	REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
	7800	REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	\$221,248.86
	7900	REVENUE FOR TECHNOLOGY	

	7910	Educational Technology	
	7990	Other Technology Grants	
<b>8000</b>		<b>REVENUE FROM FEDERAL SOURCES</b>	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
<b>9000</b>		<b>OTHER FINANCING SOURCES</b>	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	

9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			\$8,926,621.29

FINANCIAL ANALYSIS OF THE 21ST CENTURY CYBER CHARTER SCHOOL AS A WHOLE

The Charter School's total net assets were \$4,070,178 as of June 30, 2012.

<b>Figure 3 Condensed Statement of Net Assets</b>		
<b>June 30, 2012</b>		
	<b>Governmental Activities</b>	
	<b>2011</b>	<b>2012</b>
Current and other assets	\$ 4,063,960	\$ 4,772,551
Capital Assets	\$ 327,288	\$ 491,953
<b>Total Assets</b>	<b>\$ 4,391,248</b>	<b>\$ 5,264,504</b>
Current and other liabilities	\$ 989,758	\$ 1,016,853
Long-term liabilities	\$ 142,894	\$ 177,473
<b>Total Liabilities</b>	<b>\$ 1,132,652</b>	<b>\$ 1,194,326</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	\$ 327,288	\$ 491,953
Unrestricted	\$ 2,931,308	\$ 3,578,225
<b>Total Net Assets</b>	<b>\$ 3,258,596</b>	<b>\$ 4,070,178</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 4,391,248</b>	<b>\$ 5,264,504</b>

Current assets at June 30, 2012 included cash of \$3,598,460, intergovernmental and other receivables of \$1,107,907, prepaid expenses of \$53,613 and deposits of 12,571. The intergovernmental receivables were lower as a result of subsidy payment. The Charter School purchased additional furniture for additional office space, computer hardware and software, which resulted in a \$164,665 increase in net capital assets.

Total liabilities increased in 2011-2012. Accounts payable balances were \$635,740, compared to the prior year balance of \$699,399. The decrease of \$63,659 a result of amounts due for services rendered and expenses paid on behalf of 21CCCS as well as additional purchases. Accrued salaries and benefits increased from \$272,458 at June 30, 2011 to \$339,830 at June 30, 2012, a direct result of the 2011-2012 staffing additions. The compensated absences accrual, which reflects the value of unused vacation time increased from \$74,676 to \$89,508 (current portion \$17,300 + long-term portion \$72,208) as of June 30, 2012. The long term liability related to GASB 45 – Accounting for Other Post Employment Benefits increased by \$74,209 to \$105,265 at the end of 2011-2012 school year.



***21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL***

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**Year Ended June 30, 2012**

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## **INDEPENDENT AUDITOR'S REPORT**

### **To the Board of School Directors 21<sup>st</sup> Century Cyber Charter School Downingtown, Pennsylvania**

We have audited the accompanying financial statements of the governmental activities and each major fund of 21st Century Cyber Charter School, as of and for the year ended June 30, 2012, which collectively comprise the Charter School's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the 21st Century Cyber Charter School's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the 21st Century Cyber Charter School, as of June 30, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2012, on our consideration of the 21st Century Cyber Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule, and the schedule of funding progress and employer contributions - post employment benefit plan 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.

*Herliex + Company, Inc.*

**Reading, Pennsylvania  
December 18, 2012**



## 21ST CENTURY CYBER CHARTER SCHOOL

### MANAGEMENT'S DISCUSSION AND ANALYSIS Required Supplementary Information June 30, 2012

The discussion and analysis of 21st Century Cyber Charter School's (Charter School) financial performance provides an overall review of the Charter School's financial activities for the fiscal year ended June 30, 2012. The intent of this discussion and analysis is to look at the Charter School's financial performance as a whole. Readers should also review the financial statements and the notes to the basic financial statements to enhance their understanding of the Charter School's financial performance.

The Management 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.

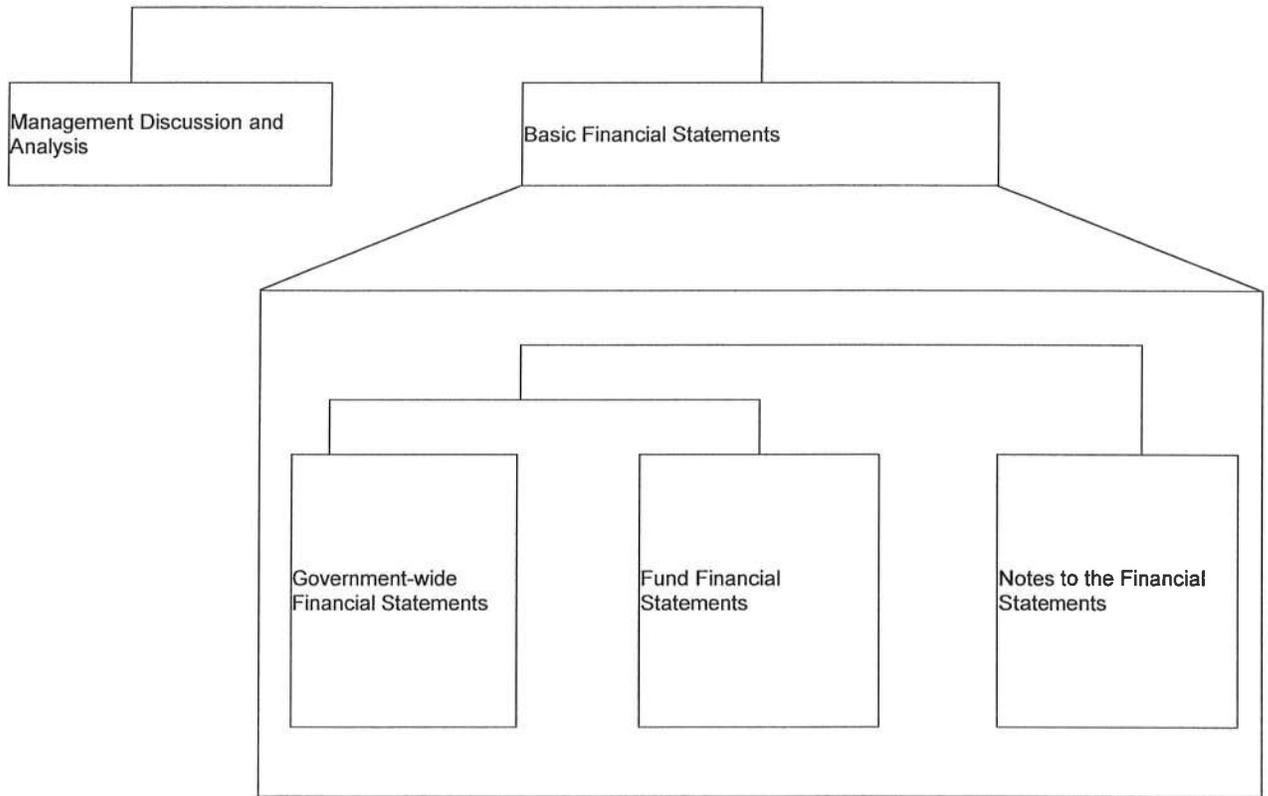
#### FINANCIAL HIGHLIGHTS

The 21st Century Cyber Charter School's financial results for the 2011-2012 school year resulted in a fund balance of \$3,772,998 at June 30, 2012. The June 30, 2010-2011 fund balance was \$3,080,193.

Governmental fund total assets at June 30, 2012 were \$5,264,504 compared to the June 30, 2011 balance of \$4,391,248.

The primary source of revenue for the Charter School is tuition charged to school districts at rates set by the districts.

**Figure 1**  
**Required Components of 21st Century Cyber Charter School's Financial Report**



## OVERVIEW OF FINANCIAL STATEMENTS

Figure 2 summarizes the major features of the Charter School's financial statements. The remainder of this overview section of Management's Discussion and Analysis highlights the structure and contents of each of the statements.

**Figure 2**  
**21st Century Cyber Charter School's**  
**Government-wide and Fund Financial Statements**

		<b>Fund Statements</b>
	<b>Government-wide Statements</b>	<b>Governmental Funds</b>
Scope	Entire 21st Century Cyber Charter School (except fiduciary funds)	The activities of the Charter School that are not proprietary or fiduciary, such as education, administration and community services
Required financial statements	Statement of net assets Statement of activities	Balance Sheet Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

### *Government-wide Statements*

The government-wide statements report information about the Charter School as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Assets includes all government assets and liabilities. Current year 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 Charter School's net assets and how they have changed. Net assets, the difference between assets and liabilities, are one way to measure the Charter School's financial health or position. Over time, increases or decreases in net assets are an indication of whether the Charter School's financial health is improving or deteriorating.

Governmental activities – All of the Charter School's basic services are included here, such as instruction, administration and pupil health.

### *Fund Financial Statements*

The fund financial statements provide more detailed information about the Charter School's funds. The Charter School has no non-major, proprietary or fiduciary funds and reports all activity as governmental funds.

Government Funds – Includes the Charter School's basic services and generally (1) focuses on how cash and other financial assets can readily be converted into cash inflows and outflows and (2) identifies balances left at year-end that are available for spending. Financial results are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets. The governmental fund statements provide a detailed short-term view of the Charter School's operations and the services provided. Governmental fund information helps the reader determine the level of financial resources that can be spent in the near future to finance the Charter School's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in the financial statements.

**Figure 4**  
**Changes in Net Assets from Operating Results**

<b>June 30, 2012</b>		
<b>Revenues</b>	<b>Governmental Activities</b>	
	<b>2011</b>	<b>2012</b>
Program Revenues		
Charges for services	\$ 7,153,500	\$ 8,088,896
Operating grants and contributions	262,696	269,049
Capital grants and contributions	0	0
General Revenues	0	0
<b>Total Revenues</b>	<b>\$ 7,416,196</b>	<b>\$ 8,357,946</b>
<b>Expenses</b>		
Instruction - Regular Programs	\$ 4,099,915	\$ 4,453,704
Instruction - Special Programs	522,981	550,458
Support Services	2,111,739	2,542,202
<b>Total Expenses</b>	<b>\$ 6,734,635</b>	<b>\$ 7,546,364</b>
Increase (Decrease) in Net Assets	\$ 681,561	\$ 811,582
Beginning Net Assets	2,577,035	3,258,596
Ending Net Assets	\$ 3,258,596	\$ 4,070,178

Growing enrollments generated approximately \$935,000 of additional tuition revenue in 2011-2012 compared to the prior school year.

Total expenses in 2011-2012 were approximately \$811,000 higher than in 2010-2011 due to increased staffing levels required to serve the additional enrollments, increased demand for special education services, the purchase of additional computer equipment, furniture, and peripheral supply items for student use.

***BUDGET HIGHLIGHTS***

During the fiscal year, the Board authorizes revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the 21st Century Cyber Charter School. A schedule showing the Charter School's original and final budget amounts compared with amounts actually paid and received is provided in the financial statements.

Actual 2011-2012 revenues were less than 3% lower than budgeted amounts. Expenditures were \$290,406 lower than the final budget as overall spending levels were less than anticipated. Some new and current staff positions budgeted for 2011-2012 were not filled during the school year or were filled later than planned. The Charter School experienced savings in the following other areas: postage costs partly due to more efficient shipping procedures; computer equipment as a result of management's decision to delay the purchase of new laptops; savings on various software cost.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At June 30, 2012, the Charter School had \$ 491,953 invested in furniture and computer equipment.

<b>Figure 5 Capital Assets (net of depreciation)</b>		
<b>June 30, 2012</b>		
	<b>Governmental Activities</b>	
	<b>2011</b>	<b>2012</b>
Building Improvements	\$ 20,706	\$ 20,014
Furniture & Computer Equipment	306,582	471,939
<b>Total</b>	<b>\$ 327,288</b>	<b>\$ 491,953</b>

**Debt Administration**

The 21st Century Cyber Charter School had no debt as of June 30, 2012.

**ECONOMIC FACTORS AND THE CHARTER SCHOOL'S FUTURE**

The 21<sup>st</sup> Century Cyber Charter School is continuing to increase its teaching staff in 2012-2013 in order to accommodate increased enrollments and to expand class offerings and related services. Management has expanded the role of teaching assistants which allows teachers to service more students. In addition, as enrollments have increased, so has the demand for special education services. Several of the new teaching positions 2011-12 required special education certifications and in 2012-2013 an increase in special education teachers will help bridge the gap from increased student enrollment for special education.

In May 2011, the Board of Trustees approved a two-year lease for additional office space at 782 Springdale Drive in Exton to house the Charter School's growing staff. The Middle School teaching staff and new principal along with the Instructional Systems Design group moved into the new location in August 2011. Work areas in the Charter School's main location at 805 Springdale Drive were reconfigured for the High School staff and principal, Special Education and Marketing areas. Management has already begun the search to find a suitable location for the entire school when both leases expire on August 31, 2013. In August 2012, with the increase of enrollment and growing staff in the Administration team, Instructional Systems Design group, Marketing and teacher subject area were relocated to the current location 782 Springdale Drive in Exton. The Middle School teaching staff and principal moved to the main location at 805 Springdale Drive, allowing one central location for all teaching staff while a search is conducted for new High School principal.

21CCCS was notified in June 2011 that its charter had been renewed effective July 1, 2011 for another 5 years. The Charter School also made Annual Yearly Progress (AYP) in 2010-2011, one of only two cyber charter schools in Pennsylvania to do so and repeated AYP achievement as one of only three cyber charter schools in Pennsylvania with 2011-2012 school year. The Charter School is the only statewide cyber charter to have achieved AYP for five consecutive years (2004-2005 through 2011-2012).

In 2006, the 21<sup>st</sup> Century Cyber Charter School and the Chester County Intermediate Unit entered into an agreement that established a virtual program to offer online classes to students enrolled in school districts throughout the Commonwealth. The program, under the name of Brandywine Virtual Academy (BVA), offers online courses for original credit course and credit recovery during the school year and summer school. The Charter School staff had managed the program since BVA's inception. In early 2011-12, the CCIU took on a larger role and began managing BVA's day-to-day operations and expanding its services. The Charter School's new role is to provide instructional services (teachers and curriculum) only to BVA students.

The Board of Trustees has maintained the agreement between 21CCCS and the CCIU to provide accounting, human resources, and other services for the foreseeable future. Several CCIU staff members continue to work at the school each week to better service the Charter School's needs.

The Pennsylvania School Employees Retirement System (PSERS) retirement rate for 2011-12 was 8.65% of qualified wages. The 2011-2012 rate is an increase over the 2010-2011 PSERS rate of 5.64%. The employer contribution rate for fiscal year 2013-2014 will be 16.93%. This rate was determined by PSERS' actuary and is subject to certification by the PSERS Board of Trustees at its meeting on December 6, 2012.

PSERS has developed tentative projections for the employer contribution rate for future years that range from 16.69 % to 26.96%. These tentative projections are based on the actual investment returns and potential actuarial experience losses for the 2011-2012 fiscal year and will have a significant impact on future operations.

To date, no legislation has been passed regarding cyber charter school funding. The Board of Trustees has approved a program stabilization fund to provide financial assistance to the Charter School, if needed, when the legislation is approved.

#### CONTACTING THE 21ST CENTURY CYBER CHARTER SCHOOL FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors and creditors with a general overview of the Charter School's finances and to show accountability for the money received. If you have questions about this report or wish to request additional financial information, please contact the Open Records Officer, 21st Century Cyber Charter School, 805 Springdale Drive, Exton, PA 19341, 484-875-5400.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

STATEMENT OF NET ASSETS

June 30, 2012

<b>ASSETS</b>	<u>Governmental Activities</u>
<b>CURRENT ASSETS</b>	
Cash	\$ 3,598,460
Intergovernmental Receivables	1,060,767
State Subsidies Receivable	47,140
Prepaid Expenses	53,613
Deposits	<u>12,571</u>
<b>TOTAL CURRENT ASSETS</b>	<b>4,772,551</b>
<b>NONCURRENT ASSETS</b>	
Capital Assets, Net of Depreciation	<u>491,953</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 5,264,504</u></b>
<b>LIABILITIES AND NET ASSETS</b>	
<b>CURRENT LIABILITIES</b>	
Accounts Payable	\$ 635,740
Accrued Liabilities	23,983
Accrued Salaries and Benefits	339,830
Current Portion of Compensated Absences	<u>17,300</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,016,853</b>
<b>LONG-TERM LIABILITIES</b>	
Compensated Absences	72,208
Other Post Employment Benefits	<u>105,265</u>
<b>TOTAL LONG-TERM LIABILITIES</b>	<b><u>177,473</u></b>
<b>TOTAL LIABILITIES</b>	<b>1,194,326</b>
<b>NET ASSETS</b>	
Invested in Capital Assets	491,953
Unrestricted	<u>3,578,225</u>
<b>TOTAL NET ASSETS</b>	<b><u>4,070,178</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 5,264,504</u></b>

See accompanying notes.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2012

Functions/Programs	Expenses	Program Revenue		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets
				Governmental Activities
<b>Governmental Activities:</b>				
<b>Instruction:</b>				
Regular	\$ 4,453,704	\$ 4,331,974	\$ 123,937	\$ 2,207
Special	550,458	693,656	68,540	211,738
Total Instructional Services	5,004,162	5,025,630	192,477	213,945
<b>Support Services:</b>				
Instructional Student Support	1,049,209	1,046,704	38,478	35,973
Administration and Financial Support Services	1,492,993	2,008,302	38,094	553,403
Total Support Services	2,542,202	3,055,006	76,572	589,376
<b>Total Governmental Activities</b>	<b>\$ 7,546,364</b>	<b>\$ 8,080,636</b>	<b>\$ 269,049</b>	<b>803,321</b>
<b>General Revenues:</b>				
Investment Earnings				8,261
<b>Change in Net Assets</b>				<b>811,582</b>
<b>Net Assets - Beginning</b>				<b>3,258,596</b>
<b>Net Assets - Ending</b>				<b>\$ 4,070,178</b>

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**BALANCE SHEET - GOVERNMENTAL FUND**

**June 30, 2012**

	General Fund
<b>ASSETS</b>	
Cash	\$ 3,598,460
Intergovernmental Receivables	1,060,767
State Subsidies Receivable	47,140
Prepaid Expenses	53,613
Deposits	12,571
	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 4,772,551</b>
	<hr/>
<b>LIABILITIES</b>	
Accounts Payable	
Accrued Liabilities	\$ 635,740
Accrued Salaries and Benefits	23,983
	<hr/>
<b>TOTAL LIABILITIES</b>	<b>999,553</b>
	<hr/>
<b>FUND BALANCE</b>	
Nonspendable Fund Balance, Prepaid Expenditures, and Deposits	66,184
Committed Fund Balance:	
Future Building Fund	750,000
Future Capital Equipment/Software/Furniture Purchases	60,000
Future Curriculum Development Costs	75,000
New Initiatives Fund	300,000
Future Program Stabilization Fund	1,150,000
Minimum Lease Obligation	305,303
Assigned Fund Balances:	
Encumbrances	21,219
PSERS Retirement Rate Increases	360,371
Unassigned Fund Balance	684,921
	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>3,772,998</b>
	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 4,772,551</b>
	<hr/>

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO THE  
STATEMENT OF NET ASSETS

June 30, 2012

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TOTAL FUND BALANCES - GOVERNMENTAL FUND \$ 3,772,998

Amounts reported for governmental activities on the statement of net assets  
are different because of the following:

Capital assets used in governmental activities are not financial resources and,  
therefore, are not reported as assets in governmental funds. The cost of the  
assets is \$798,160 and the accumulated depreciation is \$306,207. 491,953

Long-term liabilities are not due and payable in the current period and, therefore,  
are not reported as liabilities in the governmental funds. Long-term liabilities at  
year-end consist of:

Other Post Employment Benefits	\$ (89,508)	
Accumulated Compensated Absences	<u>(105,265)</u>	<u>(194,773)</u>

TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES \$ 4,070,178

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUND

For the Year Ended June 30, 2012

	<u>General Fund</u>
<b>REVENUES</b>	
Local Sources	\$ 8,200,609
State Sources	<u>157,337</u>
<b>TOTAL REVENUES</b>	<b>8,357,946</b>
<b>EXPENDITURES</b>	
Current:	
Instruction - Regular Programs	4,111,649
Instruction - Special Programs	650,893
Support Services	<u>2,902,599</u>
<b>TOTAL EXPENDITURES</b>	<b><u>7,665,141</u></b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>692,805</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b><u>3,080,193</u></b>
<b>FUND BALANCE AT END OF YEAR</b>	<b><u><u>\$ 3,772,998</u></u></b>

See accompanying notes.

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21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2012

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NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND \$ 692,805

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

Capital Outlays	\$ 263,881	
Less: Depreciation Expense	<u>(99,216)</u>	164,665

In the statement of activities, the cost of compensated absences is recorded as additional long-term liabilities. This is the amount of the change in compensated absences in the current year. (14,832)

Post employment benefits are recognized when they are paid on the fund statements. With the implementation of GASB #45, an estimated liability for future benefits due will be phased in over several years. This amount represents the difference between the estimated annual cost and the amount paid. (31,056)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 811,582

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2012**

The 21<sup>st</sup> Century Cyber Charter School (Charter School) was originally chartered through West Chester Area School District. The Charter School was established in April 2001 and began operations in July 2001. Effective July 1, 2006, the Charter School became chartered directly through the Pennsylvania Department of Education. The current charter expires June 30, 2015.

The Charter School is located in Exton, Pennsylvania and was established to provide services to students located in Pennsylvania.

The Charter School is governed by a board made up of the executive directors of the Bucks, Chester, Delaware and Montgomery County Intermediate Units, two school district superintendents from each county, and three parent members.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accounting policies of the 21st Century Cyber Charter School (Charter School) conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The following is a summary of the more significant policies and practices of the Charter School.

**A. Reporting Entity**

In evaluating the Charter School as a reporting entity, management has addressed all potential component units for which the Charter School may or may not be financially accountable, and as such, be includable within the Charter School's financial statements. The Charter School is financially accountable if it appoints a voting majority of the organization governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or improve specific financial burden on the Charter School. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete.

Based upon the application of these criteria, the 21<sup>st</sup> Century Cyber Charter School has determined it has no component units.

**B. Measurement Focus and Basis of Accounting**

The basic financial statements of the Charter School are comprised of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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1. **Government-wide financial statements** (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Charter School. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. The Charter School presently only has governmental activities.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function or segment. Program revenues include charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. In addition, program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing on the extent it is covered by general revenues of the Charter School.

2. **Fund financial statements** The underlying accounting system of the Charter School is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The financial statements for governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually and nonmajor funds in the aggregate for governmental and enterprise funds.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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When both restricted and unrestricted resources are combined in a fund, expenses are considered to be paid first from restricted resources, and then from unrestricted resources.

- **Governmental funds**

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 collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Charter School considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Revenue from federal, state, and other grants designated for payment of specific school Charter School expenditures is recognized when the related expenditures are incurred; accordingly, when such funds are received, they are recorded as deferred revenues until earned. 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 and claims and judgments, are recorded only when payment is due.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources."

Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as other financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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**C. Basis of Presentation**

The determination of major funds is based on minimum criteria as set forth in GASB Statement No. 34, *“Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments.”* The nonmajor funds are combined in a column in the fund financial statements. The following is the Charter School’s major fund:

**1. Government Fund Types**

General Fund - The general fund is the general operating fund of the Charter School. It is used to account for all financial resources. All activities of the Charter School are accounted for through this fund.

**D. Budgetary Data**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund. All annual appropriations lapse at fiscal year-end. The Charter School’s 2011-2012 budget was prepared and approved by the board of trustees prior to submitting the budget to the Pennsylvania Department of Education.

All budget amounts presented in the accompanying financial statements have been adjusted for legally authorized revisions of the annual budget during the year. Appropriations, except unexpended grant appropriations and encumbrances, lapse at the end of each fiscal year.

**E. Investments and Cash Equivalents**

Investments are carried at market value.

Cash equivalents in the basic financial statements include all highly-liquid investments with an original maturity of three months or less.

**F. Receivables**

As all of the intergovernmental and state receivables are due from local school districts and the Pennsylvania Department of Education (PDE), management believes that they are fully collectible. Thus, no allowance has been deemed necessary or recorded in the accompanying financial statements.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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**G. Tuition Revenue - School Districts**

Local sources revenue includes tuition revenue which represents the tuition paid by various school districts for the students enrolled in the Charter School who reside within that particular school district. This revenue is earned and recognized during the applicable school year.

**H. Capital Assets**

Capital assets consist of building improvements, furniture, and computer equipment which are reported in the governmental activities in the government-wide financial statements. Capital assets are defined as an asset with an initial individual cost of \$1,500 or more and an estimated useful life in excess of one year. These assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

All reported capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Leasehold improvements	20 - 50
Furniture and computer equipment	5 - 20

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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**I. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financial uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as support service expenditures.

The Charter School has not issued any bonds. The only long-term obligation at year-end is related to compensated absences and other post employment benefits.

**J. Unearned and Deferred Revenues**

Revenues that are received but not earned are deferred in the government-wide financial statements. In the Charter School's governmental funds, deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred and unearned revenues also arise when resources are received by the government before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Charter School has legal claim to the resources, the liability for unearned revenue is removed from the governmental funds' balance sheet and revenue is recognized.

**K. Net Assets**

Government Accounting Standards requires the classification of net assets into the three components shown below, which are defined as follows:

*Invested in capital assets, net of related debt* - This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvements of these assets reduce the balance in this category.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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*Restricted net assets* - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

*Unrestricted net assets* - This category represents net assets of the Charter School, which are not restricted for any project or other purpose.

**L. Governmental Fund Balances**

Government Accounting Standards has established accounting and financial standards for all governments that report governmental funds. The standards established criteria for classifying funds balances into specifically defined classifications is as follows:

Government Accounting Standards has established accounting and financial standards for all governments that report governmental funds. The standards established criteria for classifying funds balances into specifically defined classifications as follows:

Nonspendable Fund Balance - Amounts that are not in a spendable form such as inventory and prepaid expenses or are required to be maintained intact such as the principal of an endowment. The nonspendable portion of fund balance must be identified before any other categories are determined.

Restricted Fund Balance - Amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

Committed Fund Balance - Amounts that can be used only for a specific purpose determined by a formal action (resolution) of the board of school directors, the government's highest level of decision-making authority. The formal action (resolution) to commit fund balance to a specific purpose should occur prior to the end of the reporting period, but the amount which will be subject to the constraint may be determined in the subsequent period. Committed funds may only be changed or lifted by the same formal action (resolution) taken to commit them.

Assigned Fund Balance - Amounts that the Charter School intends to use for a specific purpose. The authority to make assignments of fund balance is designated by the board of school directors to the director/CEO or designee through the adopted fund balance policy. Assignments may be made any time prior to the issuance of the audited financial statements.

Unassigned Fund Balance - Amounts that are not included within any other classification noted. Unassigned amounts that are the portion of fund balance not obligated or specifically designated and are available for any purpose.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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**M. 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 2 - CASH AND CASH EQUIVALENTS**

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**Deposits**

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Charter School does not have a policy for custodial credit risk. As of June 30, 2012, the carrying amount and the bank balance of the Charter School's deposits was \$3,598,460. Of the bank balance, \$250,000 was covered by federal depository insurance and \$3,348,460 of the Charter School's bank balance was exposed to custodial credit risk because it was uninsured and collateral held by the depository's agent was not in the Charter School's name.

**NOTE 3 - INTERGOVERNMENTAL RECEIVABLES**

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The intergovernmental receivables balance of \$1,060,767 is comprised of receivables from numerous districts and the Pennsylvania Department of Education as of June 30, 2012. Balances not remitted by the school districts will be withheld from the school's basic education subsidy and paid by the Pennsylvania Department of Education.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**June 30, 2012**

**NOTE 4 - CAPITAL ASSETS**

Following is a summary of changes in the capital assets during the fiscal year ended June 30, 2012:

	Balance June 30, 2011	Additions	Deletions/ Transfers	Balance June 30, 2012
<b>Governmental Activities</b>				
Leasehold Improvements	\$ 20,764	\$ -	\$ -	\$ 20,764
Furniture and Computer Equipment	517,915	263,881	(4,400)	777,396
<b>Total Capital Assets</b>	<u>538,679</u>	<u>263,881</u>	<u>(4,400)</u>	<u>798,160</u>
<b>Accumulated Depreciation</b>				
Leasehold Improvements	(58)	(692)	-	(750)
Furniture and Computer Equipment	(211,333)	(98,524)	4,400	(305,457)
	<u>(211,391)</u>	<u>(99,216)</u>	<u>4,400</u>	<u>(306,207)</u>
<b>GOVERNMENTAL ACTIVITIES, CAPITAL ASSETS, NET</b>	<u>\$ 327,288</u>	<u>\$ 164,665</u>	<u>\$ -</u>	<u>\$ 491,953</u>

Depreciation expense was charged to function/programs as follows:

<b>Instruction:</b>		
Regular Education		\$ 52,249
Special Education		8,966
<b>Support Services:</b>		
Instructional Student Support		12,749
Administrative and Financial Support Services		<u>25,252</u>
		<u>\$ 99,216</u>

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2012**

**NOTE 5 - LEASES**

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During the 2008/2009 school year, the Charter School entered into an operating-type lease agreement for office space at 805 Springdale Drive, Exton, PA that expires August 31, 2013. The Charter School is responsible for payment of utilities and real estate taxes and must also meet certain minimum insurance requirements.

Total rent charged to expense during 2012 for this commitment was \$197,911.

In May 2011, the Charter School entered into a short-term lease agreement for office space at 782 Springdale Drive, Exton, PA that commences August 1, 2011 and expires August 31, 2013. The Charter School is responsible for payment of utilities and must meet certain minimum insurance requirements. Real estate taxes and maintenance fees are included in the rental amount.

Total rent charged to expense during 2012 for this commitment was \$42,741.

Future minimum payments under both operating leases that have remaining terms in excess of one year are as follows for the years ending June 30:

2013	\$ 258,100
2014	<u>47,203</u>
	<u>\$ 305,303</u>

**NOTE 6 - COMPENSATED ABSENCES LIABILITY**

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**Compensated Absences**

Vested or accumulated vacation, sick leave, or sabbatical leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation, sick leave, or sabbatical leave that are not expected to be liquidated with expendable available financial resources are reported in governmental activities. No liability is recorded for nonvesting accumulated rights to receive sick pay benefits. However, a liability is recognized for a portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement. The Charter School has calculated the amount to be provided for compensated absences as of June 30, 2012 to be \$89,508.

<u>Balance</u> <u>July 1, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2012</u>	<u>Current</u> <u>Portion</u>
<u>\$ 74,676</u>	<u>\$ 75,393</u>	<u>\$ (60,561)</u>	<u>\$ 89,508</u>	<u>\$ 17,300</u>

Future liabilities will be paid by the general fund.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2012**

**NOTE 7 - PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM (PSERS)**

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**Plan Description**

The Charter School contributes to a governmental cost-sharing multiple employer defined benefit pension plan administered by PSERS. Benefit provisions of the Plan are established under the provisions of The Public School Employees' Retirement Code and may be amended by an act of the Pennsylvania State Legislature. The Plan provides retirement, disability, death benefits, legislatively mandated ad hoc cost-of-living adjustments, and health care insurance premium assistance to qualifying plan members and beneficiaries. It also provides for refunds of a member's accumulated contribution upon termination of a member's employment in the public school sector. PSERS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for the Plan. A copy of the report may be obtained by writing to: Public School Employees' Retirement System, PO Box 125, Harrisburg, PA 17108-0125. The report is also available in the publications Section of the PSERS site on the internet at [www.psers.state.pa.us](http://www.psers.state.pa.us).

**Funding Policy**

The contribution policy is set by the code and requires contributions by active employees and by participating employers. Active members who joined the system prior to July 22, 1983, contribute at 5.25 percent (Membership Class TC) or at 6.50 percent (Membership Class TD) of the member's qualifying compensation. Members joining PSERS on or after July 22, 1983 and who were active or inactive as of July 1, 2001, contribute at 6.25 percent (Membership Class TC) or at 7.50 percent (Membership Class TD) of the member's qualifying compensation. Members joining PSERS after June 30, 2001 and who were active or inactive as of June 30, 2011 contribute at 7.50 percent (automatic Membership Class TD). For all new hires and for members who elected Class TD membership, the higher contribution rates began with service rendered on or after January 1, 2002. Members joining PSERS on or after July 1, 2011 contribute at 7.50 percent (Membership Class TE) or at 10.30 percent (Membership Class TF). Both membership classes TE and TF contain a "shared risk" which allows for an increase in the contribution percentage up to an additional 2.00 percent based on market results.

The contributions required of participating employers are based upon an actuarial valuation and are expressed as a percentage of annual covered payroll during the period for which the amount is determined. For the fiscal year ended June 30, 2012, the rate of employer contribution was 8.65 percent of covered payroll. The 8.65 percent rate is comprised of a pension contribution rate of 8.00 percent for pension benefits and 0.65 percent for health insurance premium assistance. The Charter School's contribution to PSERS for the fiscal years ended June 30, 2012, 2011, and 2010 was \$292,214, \$160,982, and \$119,683, respectively.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2012**

**NOTE 8 - POST EMPLOYMENT BENEFITS**

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**Plan Description**

The 21<sup>st</sup> Century Cyber Charter School administers a single-employer defined benefit healthcare plan (the Retiree Health Plan). The Plan provides lifetime healthcare insurance for eligible retirees and their spouses through the Charter School's health insurance plan, which covers both active and retired members. The Retiree Health Plan does not issue a publicly available financial report and the Charter School is implementing GASB Statement 45, prospectively.

**Funding Policy**

The required contribution is based on pay-as-you-go financing. For administrators with less than twenty years with the Charter School, the retired plan member contributes the premium in excess of the flat-dollar Charter School contribution for medical insurance determined at the member's retirement for the retired plan member and their spouse. For administrators with twenty years or more with the Charter School the retired plan member must pay premiums for vision. The retired plan member must pay 50 percent of the cost of term life insurance. The premium sharing for medical insurance is limited to half of the retirees years of service and after that time the retired plan member is responsible for paying 100 percent of the premiums for medical insurance, and long-term care insurance is provided based on years of service with the Charter School paying 100 percent of the cost. Over age 65, the retiree must pay the premium in excess of the flat-dollar Charter School contribution determined at age 65. In addition, long-term care insurance is only provided for a period equal to half of the retiree's service.

Project staff are allowed to continue coverage for themselves and dependents until the member reaches Medicare age. The retiree is responsible for payment equal to the premium determined for the purposes of COBRA.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2012**

**NOTE 8 - POST EMPLOYMENT BENEFITS - CONTINUED**

**Annual OPEB Cost and Net OPEB Obligation**

The Charter School's annual other post employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Charter School's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Charter School's net OPEB obligation:

Annual required contribution	\$ 33,101
Interest on net OPEB obligation	3,339
Adjustment to annual required contribution	<u>(5,384)</u>
Annual OPEB Cost	31,056
Contributions made (estimated)	<u>-</u>
Estimated increase in net OPEB obligation	31,056
Net OPEB obligation - beginning of year	<u>74,209</u>
 Net OPEB obligation - end of year	 <u><u>\$ 105,265</u></u>

The Charter School's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of June 30 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2012	\$ 31,056	0.0%	\$ 105,265
6/30/2011	31,936	0.0%	74,209
6/30/2010	13,726	0.0%	42,273

**Funded Status and Funding Progress**

As of July 1, 2010, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$99,374, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$99,374. The covered payroll (annual payroll of active employees covered by the plan) was \$2,337,687, and the ratio of the UAAL to the covered payroll was 4.25%.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2012

**NOTE 8 - POST EMPLOYMENT BENEFITS - CONTINUED**

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Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents information about actuarial value of plan assets and actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2010 actuarial valuation, the entry age normal cost method was used. The actuarial assumptions included a 4.5 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.5 percent initially, decreasing 0.5 percent per year to an ultimate rate of 5.5 percent in 2014. Rates gradually decrease from 5.3 percent in 2015 to 4.2 percent in 2099 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model. The unfunded actuarial accrued liability is being amortized using single period amortization as of the end of the year based on level dollar, 22-year open period. This is the weighted average of service until retirement (active liability) and payment period (retired liability).

**NOTE 9 - FUND BALANCE**

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Details of the Charter School's governmental fund balance reporting and policy can be found in Note 1, *Summary of Significant Accounting Policies*. Fund balance classifications for the year ended June 30, 2011 were as follows:

**General Fund**

The general fund has a nonspendable fund balance of \$53,613 of prepaid expenses and \$12,371 of deposits, committed funds of \$750,000 for future building costs, \$60,000 for capital equipment, \$75,000 for curriculum development, \$300,000 for new initiatives, \$1,150,000 for program stabilization, and \$305,303 for future minimum lease obligations; assigned funds of \$21,219 for encumbrances, \$360,371 for PSERS retirement stabilization, and unassigned fund balance of \$684,921. The commitments were authorized by the board of school directors' motion to set aside resources to fund the commitments noted above. The assignments were authorized by the board through adoption of the 2012/2013 general fund budget.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2012

**NOTE 9 - FUND BALANCE - CONTINUED**

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**Spending Policy**

The Charter School's policy is to first use restricted fund balance when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

The Charter School's policy states there are no restrictions placed on the order of the unrestricted fund balances used when an expenditure is incurred for a purpose in which unrestricted fund balance amounts are available under committed, assigned or unassigned fund balance. The decision will be made at the discretion of the director/CEO.

**Minimum Fund Balance Policy**

The Charter School's unassigned fund balance of the general fund may be used for any purpose at the discretion of the director/CEO and/or designee. The minimum balance cannot fall below zero.

**NOTE 10 - RISK MANAGEMENT**

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The Charter School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; error and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs except for unemployment compensation, for which the Charter School retains risk of loss. For insured programs, there were no significant reductions in insurance coverages for the 2011/12 school year. Settlement amounts have not exceeded insurance coverage for the current year.

In an effort to contain costs related to commercial insurance, the Charter School through the Chester County Intermediate Unit has established an internal service fund to account for and finance its uninsured risks of loss. Under this program, the Charter School through the Chester County Intermediate Unit is self-insured for unemployment compensation purposes. The Charter School makes payments to the internal service fund based on estimates of amounts needed to pay prior and current year claims and to establish a reserve for unexpected losses.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2012**

**NOTE 11 - JOINT AGREEMENT**

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The Charter School entered into an agreement with the Chester County Intermediate Unit on April 25, 2002, whereby the CCIU would provide the Charter School with office space, human resources, accounting, payroll, telecommunication, and janitorial services. In exchange, the Charter School would pay the CCIU an annual fee based on total activity. The arrangement was modified effective November 2008, when the Charter School moved to a separate location. Total fees paid under this agreement for the year ended June 30, 2012 was \$299,171.

In addition, the Charter School pays consulting fees for specific CCIU employees to provide services to the Charter School. These consulting fees are based on a percentage of salaries and benefits for the following positions: accounting supervisor, accounts payable bookkeeper, human resource generalist, and instructional systems designer. Total fees paid for these services for the year ended June 30, 2012 were \$236,140. The CCIU billed the Charter School an additional \$61,449 for miscellaneous services including special education evaluations and services, book shipping services, Moodle access and design, and instructional equipment repair.

In September 2009, Chester County Intermediate Unit and the 21<sup>st</sup> Century Cyber Charter School entered into a cooperative agreement to provide online courses to students enrolled in the Brandywine Virtual Academy (BVA). BVA was created to provide individual students with courses necessary to graduate from high school for enrichment or remediation purposes. Under the agreement, 21st Century Cyber Charter School provides both credited and noncredited courses and the Intermediate Unit takes care of marketing the BVA program and related services. The agreement covers a three-year term through June 2012 and may be renewed.

In 2011-2012, the Charter School billed the Chester County Intermediate Unit \$447,734 for providing instruction, curriculum, and other related expenses for the CCIU's Brandywine Virtual Academy.

**NOTE 12 - NEW ACCOUNTING PRONOUNCEMENTS**

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The Government Accounting Standards Board (GASB) has issued the following standards which have not yet been implemented:

- Statement No. 60, Service Concession Arrangements which is required to be implemented by the year ended June 30, 2013. The objective of this statement is to address how to account for and report service concession arrangements, a type of public-private or public-public partnership that governments are increasingly entering into. At this time, the Charter School does not have any service concession arrangements in place.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2012**

**NOTE 12 - NEW ACCOUNTING PRONOUNCEMENTS - CONTINUED**

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- Statement No 61, The Financial Reporting Entity - Omnibus which is required to be implemented by the year ending June 30, 2013. The objective of this statement is to improve financial reporting for a governmental financial reporting entity to better meet user needs and address reporting entity issues. This statement modifies certain requirements for inclusion of component units in the financial reporting entity, and amends the criteria for reporting component units as if they were part of the primary government in certain circumstances. The statement also clarifies the reporting of equity interests in legally separate organizations.
- Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflow of Resources, and Net Position which is required to be implemented by the year ending June 30, 2013. The objective of this statement is to provide a framework that will serve to standardize the presentation of deferred balances and their effects on a government's net position and address uncertainty related to their display.
- Statement No. 65, Items Previously Reported as Assets and Liabilities, which is required to be implemented by the year ending June 30, 2013. The objective of this statement is to improve financial reporting by clarifying the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. This statement also restricts the use of the term "deferred" only to those items designated as deferred outflows or deferred inflows of resources by the standards.
- Statement No. 67, Financial Reporting for Pension Plans, which is required to be implemented by the year ending June 30, 2014. The objective of this statement is to improve financial reporting by enhancing financial statement note disclosure and required supplementary information for government pension plans.
- Statement No. 68, Accounting and Financial Reporting for Pensions, which is required to be implemented by the year ending June 30, 2015. The objective of this statement is to improve accounting and financial reporting by governments for pensions. This statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenditures. This statement also enhances note disclosure and required supplementary information for government pension plans. This pronouncement applies to employers that have a legal obligation to make contributions directly to a pension plan.

The Charter School has not yet completed the analysis necessary to estimate the financial statement impact of these new pronouncements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND**

**For the Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>				
Local Sources	\$ 8,691,624	\$ 8,431,667	\$ 8,200,609	\$ (231,058)
State Sources	379,338	160,611	157,337	(3,274)
<b>TOTAL REVENUES</b>	9,070,962	8,592,278	8,357,946	(234,332)
<b>EXPENDITURES</b>				
Instruction				
Regular Programs	5,107,627	4,310,593	4,111,649	198,944
Special Programs	718,557	636,725	650,893	(14,168)
Total Instruction	5,826,184	4,947,318	4,762,542	184,776
Support Services				
Pupil Personnel Services	399,434	403,590	402,577	1,013
Instructional Staff Services	707,741	606,184	559,459	46,725
Administrative Services	2,103,471	1,970,228	1,910,655	59,573
Pupil Health	34,132	28,227	29,908	(1,681)
Total Support Services	3,244,778	3,008,229	2,902,599	105,630
<b>TOTAL EXPENDITURES</b>	9,070,962	7,955,547	7,665,141	290,406
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 636,731</u>	692,805	<u>\$ 56,074</u>
<b>FUND BALANCE, BEGINNING</b>			<u>3,080,193</u>	
<b>FUND BALANCE, ENDING</b>			<u>\$ 3,772,998</u>	

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS -  
POST EMPLOYMENT BENEFITS PLAN**

**SCHEDULE OF FUNDING PROGRESS**

	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b - a)</u>	<u>Funded Ratio (a / b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b - a) / c)</u>
Governmental Activities	7/1/2010	\$ -	\$ 99,374	\$ 99,374	0.00%	\$ 2,337,687	4.25%
Governmental Activities	7/1/2007	-	27,679	27,679	0.00%	1,451,354	1.91%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

<u>Year</u>	<u>Annual OPEB Cost</u>	<u>21<sup>st</sup> CCCS Contributions</u>	<u>Percent of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2012	\$ 31,056	\$ -	0.00%	\$ 105,265
2011	31,936	-	0.00%	74,209
2010	13,726	-	0.00%	42,273
2009	14,088	-	0.00%	28,547
2008	14,459	-	0.00%	14,459

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**June 30, 2012**

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**BUDGETARY DATA**

The budget for the general fund is adopted on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.



HERBEIN+COMPANY, INC.

CERTIFIED PUBLIC ACCOUNTANTS

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American Institute of Certified Public Accountants Private Companies Practice Section  
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Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in  
Accordance with Government Auditing Standards

**To the Board of School Directors  
21<sup>st</sup> Century Cyber Charter School  
Downingtown, Pennsylvania**

We have audited the financial statements of the governmental activities and each major fund of 21st Century Cyber Charter School as of and for the year ended June 30, 2012, which collectively comprise 21st Century Cyber Charter School's basic financial statements and have issued our report thereon dated December 18, 2012. 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.

Internal Control over Financial Reporting

Management of 21st Century Cyber Charter School is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered 21st Century Cyber Charter School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control over financial reporting.

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 Charter School's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

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GREENSBURG

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 21st Century Cyber Charter School's financial statements are free of 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*.

We noted certain matters that we reported to management of 21st Century Cyber Charter School in a separate letter dated December 18, 2012.

This report is intended solely for the information and use of the management, and the board of school directors and is not intended to be and should not be used by anyone other than these specified parties.

*Herlein + Company, Inc.*

**Reading, Pennsylvania  
December 18, 2012**

## 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: 21st Century Cyber CS

Chief Executive Officer: Mr. Jon Marsh

Special Education Director/Coordinator: Carly Fives

BSE Special Education Adviser: Stephen Weitzenhoffer

Date of Report: June 08, 2012

Date Final Report Sent to LEA: February 11, 2011

**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: March 30, 2011

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<b>Topical Area 1: Policies, Practices, and Procedures</b>			
Y						1. <b>FSA-ASSISTIVE TECHNOLOGY AND SERVICES</b>  <b>Standard:</b> The Local Education Agency (LEA) observed the requirement that the provision of assistive technology is reflected in the student's IEP			
Y						1A. <b>FSA-HEARING AIDS</b>  <b>Standard:</b> 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. <b>FSA-POSITIVE BEHAVIOR SUPPORT</b>  <b>Standard:</b> LEA complies with the positive behavior support policy requirements.			
Y						3. <b>FSA-CHILD FIND</b>  <b>Standard:</b> 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. <b>FSA-CONFIDENTIALITY</b>  <b>Standard</b> The LEA is in compliance with confidentiality requirements.			
		X				5. <b>FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION)</b>  <b>Standard:</b> The LEA uses dispute resolution processes for program improvement.			
		X				8. <b>FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION</b>  <b>Standard:</b> The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. <b>FSA-INDEPENDENT EDUCATIONAL EVALUATION</b>  <b>Standard:</b> The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
Y						11A. <b>FSA-LEAST RESTRICTIVE ENVIRONMENT</b>  <b>Standard:</b> The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. <b>FSA-EXTENDED SCHOOL YEAR SERVICES</b>			
Y						13. <b>FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING</b>			
	N					15. <b>FSA-PARENT TRAINING</b>  <b>Standard:</b> Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.	The LEA will submit an improvement plan so that the LEA provides parents opportunities for training and information sharing, address the special knowledge, skills, and abilities to serve the unique needs of the children with disabilities.  Evidence of Change: The Improvement Plan submitted to BSE Advisor by (180 days from date of report) – August 8, 2011.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	07/21/2011
						<b>INTERVIEW RESULTS (Parent)</b>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 4 0 1 0 0	P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.  Always Sometimes Rarely Never Don't Know Does not Apply			
					3 1 0 2 2 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. <b>FSA-SURROGATE PARENTS (STUDENTS REQUIRING)</b>  <b>Standard:</b> The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. <b>FSA-PERSONNEL TRAINING</b>  <b>Standard:</b> 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.			
						<b>INTERVIEW RESULTS (General &amp; Special Education Teacher)</b>			
10	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
10	0	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
9	0	1				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			
10	0	0				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
9	0	1				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y						20. <b>FSA-INTENSIVE INTERAGENCY APPROACH</b>  <b>Standard:</b> 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. <b>FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION</b>  <b>Standard:</b> 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			
						<b>Topical Area 2: Delivery of Service</b>			
	N					17. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b>  <b>Standard:</b> The LEA's percentage of children with disabilities served in special education is comparable to state data.	The LEA will submit an improvement plan so that the LEA's percentage of children with disabilities served in special education is comparable to state data.  Evidence of Change: The Improvement Plan submitted to BSE Advisor by (180 days from date of report) – August 8, 2011.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	07/21/2011
Y						17B. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b>  <b>Standard:</b> Timely provision of FAPE for students who transfer public agencies within state, and from another state.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						22. <b>FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION</b>  <b>Standard:</b> LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
Y						23. <b>FSA-EDUCATIONAL BENEFIT REVIEW</b>  <b>Standard:</b> The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						<b>CLASSROOM OBSERVATIONS</b>			
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?			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
					4 2 0 1 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
					5 3 0 0 1 0	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			
					3 1 3 2 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled.  Always Sometimes Rarely Never Don't Know Does not Apply			
					4 2 1 1 1 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel.  Always Sometimes Rarely Never Don't Know Does not Apply			
10	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
9	1	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
9	1	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
10	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
9	0	1				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	0	0				GE 80. Is the student making progress within the general education curriculum?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	0				GE 80b. If yes, in what ways?  One on one provided in small class size. Organization critical thinking, standards. Very structured. Being able to do oral assessments. Socialization - learn appropriate behaviors. Socialization - learn appropriate behaviors from live classes. Work with other students at same level. Having work broken down into smaller chunks. Improved communication in virtual classroom. Examples to comprehend. Accommodations. Sincere interest in content & very social.			
0	0	10				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
9	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	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				GE 85b. If no, what training or support would assist you?			
9	1	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
10	0	0				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
0	10	0				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	10				SE 95c. If yes, what reasons were discussed for recommending removal?			
0	0	10				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
10	0	0				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
10	0	0				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
10	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
0	10	0				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
9	0	1				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?			
						<b>Topical Area 3: Performance Indicators</b>			
		X				5A. <b>FSA-EFFECTIVE USE OF DISPUTE RESOLUTION</b>  <b>Standard:</b> The LEA uses dispute resolution processes for program improvement.			
Y						6. <b>FSA-GRADUATION RATES (SPP)</b>  <b>Standard:</b> The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
Y						7. <b>FSA-DROPOUT RATES (SPP)</b>  <b>Standard:</b> The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
		X				8A. <b>FSA-SUSPENSION RATES</b>  <b>Standard:</b> The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						11. <b>FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP)</b>  <b>Standard:</b> Students with disabilities are provided for in the least restrictive environment			
Y						16. <b>FSA-PARTICIPATION IN PSSA AND PASA (SPP)</b>  <b>Standard:</b> The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. <b>FSA-DISTRICT-WIDE ASSESSMENT</b>			
						<b>Topical Area 4: Evaluation and Reevaluation Process and Content</b>			
						<b>CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION</b>			
						<b>PERMISSION TO EVALUATE (File Reviews)</b>			
1	0	9				FR 153. PTE-Consent Form is present in the student file			
1	0	9				FR 154. Demographic data			
1	0	9				FR 155. Reason(s) for referral for evaluation			
1	0	9				FR 156. Proposed types of tests and assessments			
1	0	9				FR 157. Contact person's name and contact information			
1	0	9				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
1	0	9				FR 159. Parent has selected a consent option			
						<b>PERMISSION TO REEVALUATE (File Reviews)</b>			
5	0	5				FR 194. PTRE-Consent Form is present in the student file			
5	0	5				FR 195. Demographic data			
5	0	5				FR 196. Reason for reevaluation			
5	0	5				FR 197. Types of assessment tools, tests and procedures to be used			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	5				FR 198. Contact person's name and contact information			
5	0	5				FR 199. Parent has selected a consent option			
4	0	6				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						<b>AGREEMENT TO WAIVE REEVALUATION (File Reviews)</b>			
2	0	8				FR 201. Agreement to Waive Reevaluation is present in the student file			
2	0	8				FR 202. Waiver was completed within required timelines			
2	0	8				FR 203. Reason reevaluation is not necessary at this time is included			
2	0	8				FR 204. Contact person's name and contact information			
2	0	8				FR 205. Parent has selected a consent option			
2	0	8				FR 206. Parent signature			
						<b>EVALUATION REPORT (INITIAL) (File Reviews)</b>			
1	0	9				FR 160. ER is present in the student file			
1	0	9				FR 161. Evaluation was completed within timelines			
1	0	9				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
1	0	9				FR 163. Demographic data			
1	0	9				FR 164. Date report was provided to parent			
1	0	9				FR 165. Reason(s) for referral			
1	0	9				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
1	0	9				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
1	0	9				FR 168. Teacher observations and observations by related service providers, when appropriate			
1	0	9				FR 169. Recommendations by teachers			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			
1	0	9				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
0	0	10				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
1	0	9				FR 173. Lack of appropriate instruction in reading			
1	0	9				FR 174. Lack of appropriate instruction in math			
1	0	9				FR 175. Limited English proficiency			
1	0	9				FR 176. Present levels of academic achievement			
1	0	9				FR 177. Present levels of functional performance			
1	0	9				FR 178. Behavioral information			
1	0	9				FR 179. Conclusions			
1	0	9				FR 180. Disability Category			
1	0	9				FR 181. Recommendations for consideration by the IEP team			
1	0	9				FR 182. Evaluation Team Participants documented			
0	0	10				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
0	0	10				FR 184. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 185. 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	10				FR 186. Instructional strategies used and student-centered data collected			
0	0	10				FR 187. Educationally relevant medical findings, if any			
0	0	10				FR 188. Effects of the student's environment, culture, or economic background			
0	0	10				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	10				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						<b>REEVALUATION REPORT (File Reviews)</b>			
6	1	3			14%	FR 207. RR is present in the student file	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
4	1	5			20%	FR 208. Reevaluation was completed within timelines	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
6	0	4				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)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				FR 210. Demographic data			
6	0	4				FR 211. Date IEP team reviewed existing evaluation data			
6	0	4				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
6	0	4				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
5	1	4			17%	FR 214. Aptitude and achievement tests	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
6	0	4				FR 215. Current classroom based assessments and local and/or state assessments			
6	0	4				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
6	0	4				FR 217. Teacher recommendations			
4	0	6				FR 218. Lack of appropriate instruction in reading			
3	0	7				FR 219. Lack of appropriate instruction in math			
3	0	7				FR 220. Limited English proficiency			
6	0	4				FR 221. Conclusion regarding need for additional data is indicated			
2	0	8				FR 222. Reasons additional data are not needed are included			
6	0	4				FR 223. Determination whether the child has a disability and requires special education			
6	0	4				FR 224. Disability category(ies)			
5	0	5				FR 225. Summary of findings includes student's educational strengths and needs			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	5				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
5	0	5				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
5	0	5				FR 228. Interpretation of additional data			
4	0	6				FR 229. Documentation that the student does not achieve adequately for age, etc.			
4	0	6				FR 230. Indication of process(es) used to determine eligibility			
4	0	6				FR 231. Instructional strategies used and student-centered data collected			
4	0	6				FR 232. Educationally relevant medical findings, if any			
4	0	6				FR 233. Effects of the student's environment, culture, or economic background			
4	0	6				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
4	0	6				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
4	0	6				FR 236. Observation in the student's learning environment			
3	0	7				FR 237. Other data if needed			
4	0	6				FR 238. Statement for all 6 items			
6	0	4				FR 239. Documentation of Evaluation Team Participants			
5	0	5				FR 240. Documentation that team members Agree/Disagree			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
9	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
9	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
4	0	5	0			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
3	0	6	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
3	0	6	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
3	0	6	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
2	0	8				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						<b>Topical Area 5: IEP Process and Content</b>			
						<b>INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)</b>			
10	0	0				FR 241. Invitation is present in the student file			
10	0	0				FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
8	1	1			11%	FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	1	5			20%	FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
8	1	1			11%	FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
9	0	1				FR 248. Invited IEP team members			
9	0	1				FR 249. Date/time/location of meeting			
9	0	1				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						<b>PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)</b>			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
						FR 256. The team members excused:			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
					0	c. Local Education Agency Representative			
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
					0	c. Local Education Agency Representative			
						<b>IEP CONTENT (File Reviews)</b>			
10	0	0				FR 257. IEP is present in the student file			
9	1	0			10%	FR 258. IEP was completed within timelines	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
10	0	0				FR 261. Anticipated duration of services and programs			
3	0	7				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						<b>DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)</b>			
10	0	0				FR 263. Parents			
9	1	0			10%	FR 264. Student	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
10	0	0				FR 265. General Education Teacher			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 266. Special Education Teacher			
10	0	0				FR 267. Local Education Agency Representative			
0	0	10				FR 268. Career/Technical Education (CTE) Representative			
0	0	10				FR 269. CTE Representative was in attendance if student was attending CTE			
1	0	9				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
1	0	9				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			
10	0	0				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						<b>SPECIAL CONSIDERATIONS (File Reviews)</b>			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
1	0	9				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
1	0	9				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
1	0	9				FR 280. If the student has other special considerations, these are addressed in the IEP			
						<b>PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)</b>			
10	0	0				FR 281. Student's present levels of academic achievement			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 282. Student's present levels of functional performance			
8	0	2				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
8	1	1			11%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
9	0	1				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
10	0	0				FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						<b>TRANSITION SERVICES (File Reviews)</b>			
0	0	10				FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			
9	0	1				FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
8	1	1			11%	FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	1	1			11%	FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually	<p>The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.</p> <p>Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.</p>	<p>02/11/2012</p> <p>The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.</p>	01/19/2012
8	1	1			11%	FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service	<p>The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.</p> <p>Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.</p>	<p>02/11/2012</p> <p>The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.</p>	01/19/2012
9	0	1				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
8	1	1			11%	FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)	<p>The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.</p> <p>Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.</p>	<p>02/11/2012</p> <p>The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.</p>	01/19/2012
8	1	1			11%	FR 292c. Annual goals are related to the student's transition services	<p>The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.</p> <p>Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.</p>	<p>02/11/2012</p> <p>The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.</p>	01/19/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<b>PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)</b>			
6	1	3			14%	FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
6	1	3			14%	FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
0	1	9			100%	FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
0	0	10				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
0	0	10				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
6	0	4				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
6	0	4				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	10				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	10				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						<b>ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)</b>			
9	1	0			10%	FR 302. Measurable Annual Goals	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
10	0	0				FR 303. Description of how student progress toward meeting goals will be measured			
10	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			
9	1	0			10%	FR 305. Documentation of progress reporting on Annual Goals	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
3	0	7				FR 306. Short Term Objectives			
						<b>SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)</b>			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
10	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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	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	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
2	1	7			33%	FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
2	1	7			33%	FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
9	0	1				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			
9	0	1				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
9	0	1				FR 316. A conclusion regarding student eligibility for ESY			
8	0	2				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
1	0	9				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						<b>EDUCATIONAL PLACEMENT (File Reviews)</b>			
10	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			
10	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			
9	1	0			10%	FR 322. Type of support, by amount (itinerant, supplemental, full-time)	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
9	1	0			10%	FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
7	0	3				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						<b>PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)</b>			
10	0	0				FR 327. Completed Section A or Section B			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<b>IEP DEVELOPMENT</b>			
						<b>INTERVIEW RESULTS (Parent &amp; General Education Teacher)</b>			
9	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
8	0	1	0			P 29. Did you participate in developing the current IEP for your child?			
9	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
5	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?			
9	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
7	1	1	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	8	0			P 32b. If no, what training or support would assist you?  Talk to somebody in depth about IEP.			
9	0	0	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
9	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			
8	0	1	0			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
9	0	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
1	0	8	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
0	0	9	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		8	0		1 1	P 65. If you did not participate in your child's IEP meeting, what kept you from participating? b. held at an inconvenient time c. not enough notice given			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
9	0	1				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
9	0	1				GE 76. Were those recommendations considered by the IEP team?			
10	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
10	0	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						<b>IEP CONTENT</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
9	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?			
7	0	1	1			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
10	0	0				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
10	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
10	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Academic Standards or, if appropriate, alternate standards?			
10	0	0				SE 104. If appropriate, are the student's annual goals based on functional performance?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				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 child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the child, did the IEP team address those recommendations in development of the child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
9	1	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
10	0	0				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	0				SE 117b. If yes, in what ways?  Teacher declined to answer. Remedial English I teachers provide more specific support. Use of technology. Use of technology. Technology access. Writing & reading comprehension have improved. Individualized instruction with Cyber office. Reading & writing improvement. Writing & reading skills improved. Reading & writing comprehension.			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						<b>IEP IMPLEMENTATION</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
8	0	0	1			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
9	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					8 0 0 1 0 0	P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply			
					9 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
9	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
9	0	1				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
9	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?			
7	0	3				GE 79a. In the most recent IEP meeting for this student, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
0	2	8				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	10				GE 79c. If yes, what reasons were discussed for recommending removal?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			
9	0	1				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
2	0	8				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
8	0	2				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
10	0	0				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
10	0	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
8	0	2				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						<b>PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0	7	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?			
6	0	3	0			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
7	0	2	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
7	0	2	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	9	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?			
0	0	9	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?			
8	0	2				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
0	0	10				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	9				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 child is enrolled in a charter school) with supplementary aids and services?			
0	0	10				SE 122b. Are staff from the home district (or charter school if child is enrolled in a charter school) involved with the planning and implementation of this student program?			
1	0	9				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with their same age/grade peers who are non-disabled?			
0	1	9				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	10				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						<b>SECONDARY TRANSITION (Parent &amp; Special Education Teacher)</b>			
8	0	1	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
9	0	0	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
3	0	6	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	6	0			P 50c. If yes, what reasons were discussed for recommending removal? Learning differences. Needed remedial reading. Receive speech.			
0	0	6	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? Based on IEP. By team. By team.			
8	0	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?			
9	0	0	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	0	0			P 50g. If yes, in what ways?  Academically & socially. Communication with staff. Technology. Access to staff. One on one interaction with teacher. Able to work at own pace. Gets one on one help. Does not feel different. Child does the work. More independent. Interaction with other students.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	9	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
					5 1 0 1 0 2	P 59. I am satisfied with the transition services developed for my child. Always Sometimes Rarely Never Don't Know Does not Apply			
					8 1 0 0 0 0	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
9	0	1				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
9	0	1				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?			
						<b>Topical Area 6: NOREP/PWN</b>			
						<b>(File Reviews)</b>			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
10	0	0				FR 331. A description of the action proposed or refused by the LEA			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 332. An explanation of why the LEA proposed or refused to take the action	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
4	6	0			60%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
6	0	4				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
8	2	0			20%	FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	2	1			22%	FR 339. Parent has selected a consent option	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
9	1	0			10%	FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP	The LEA will issue a memorandum to all relevant staff to include the mandated information as required on student documents.  Evidence of Change: The LEA will make a copy of the memorandum available for PDE review. PDE will conduct an on-site record review to verify implementation of corrective action.	02/11/2012 The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	01/19/2012
						<b>INTERVIEW RESULTS (Parent)</b>			
2	0	7	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?			
					7 2 0 0 0 0	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me.  Always Sometimes Rarely Never Don't Know Does not Apply			
						<b>Topical Area 7: Additional Interview Responses</b>			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
						P 54. I am a partner with school personnel when we plan my child's education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					8 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		1 1 1 8	P 66. Tell me anything you really like about your child's special education program. d. staff's knowledge, training g. staff open to suggestions, good communication j. student ratios n. other Academics & social life skills. Technology Everything One on one virtual office. Nothing Quick reaction to needs. Not really special ed programming. Excellent communication & hours.			
		0	0		2 1 9	P 67. Tell me anything you would like to change about the program. i. support services k. staff's understanding and attitude n. other Nothing Nothing Not informal. Nothing Program more at child's level. Struggles with understanding work & coming up with questions. No psychological services. Nothing Nothing Need a special ed class - better teacher-student ratios. Nothing			
		1	0		2 1 5	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree c. Agree			
						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
						IEP team great. Wished the school had listened to us early & caught child's disability earlier. Not responsive early on. Work not at chld's level. No psychological services. No school IQ testing. I like the program.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
10	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						<b>Topical Area 8: Student Interview Results</b>			
			0		6	S 126. What kind of support are you currently receiving? a. Learning Support d. Life Skills Support			
6	1	0	0			S 127. Is this support enough to help you be successful in your school program?			
					4 3 0 0 0	S 128. How satisfied are you with your high school educational program? Very Somewhat A Little Not at All Don't Know			
						S 129. What do you like best about the program?			
						S 130. What do you like least about the program?			
					4 0 2 1 0	S 131. How satisfied are you with your special education supports/services? Very Somewhat A Little Not at All Don't Know			
						S 132. What do you like best about the special education supports/services?			
						S 133. What do you like least about the special education supports/services?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					0 1 1 1 4	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			
6	1	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones			
						S 137. If no, why not			
7	0		0			S 138. Were you invited to participate in the last IEP meeting? Other			
6	1		0			S 139. Did you participate in the last IEP meeting? Other			
3	1		3			S 140. Do you have a post secondary transition program? Other			
2	2		3			S 141. Do you have an employment transition program? Other			
1	3		3			S 142. Do you have a community living transition program? Other			
2	2		3			S 143. Did you assist in the development of the transition program? Other			
3	0		4			S 144. Is that transition plan being followed? Other			
4	1		2			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0		4 3	S 146. Which of the following agencies participate in your IEP development? e. None g. Don't Know			
0	0		3			S 147. If any agency participated in your IEP did they assist you or provide services? Other			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						S 148. Comments			
5	2	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community?			
						<b>Topical Area 9: Other Non-compliance Issues</b>			
						<b>Topical Area 10: Other Improvement Plan Issues</b>			
						FSA 15A Parent Survey Results	<p>The LEA will submit an improvement plan that provides parent opportunities for training and information sharing to address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.</p> <p>Evidence of Change: The Improvement Plan submitted to BSE Advisor by (180 days from date of report) – August 8, 2011.</p>	<p>08/08/2011</p> <p>The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.</p>	07/21/2011

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Improvement Plan 2011 - 2012 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. And FSA 15A Parent Survey Results	<p>1. Establish monthly training calendar offering parent trainings the second Wednesday of each month. Topics covered will be the following:</p> <ul style="list-style-type: none"> <li>-Transition- Parent Series- What It Is Like After High School (offered by CCIU)</li> <li>- Elementary and Secondary Education Act Details (webinar offered by PA Parent Information and Resource Center)</li> <li>-Assistive Technology</li> <li>-Autism and Aspergers</li> <li>-Gifted</li> <li>-Extended School Year</li> <li>-PSSA's</li> <li>-Child Find</li> <li>-Section 504 and IDEA</li> </ul> <p>2. Continue publication of monthly newsletter providing articles of interest, links to informational websites, and a message from the Special Services Coordinator, which includes items such as PDE Compliance Monitoring, Tip's for PSSA testing, and Educational Summer Activities.</p> <p>3. Provide parents, via email, with information regarding training opportunities offered by their local Intermediate Units, PaTTAN, and the PA Parent Information &amp; Resource Center.</p> <p>4. Survey parents to determine topics they would like to see offered via a training</p> <p>Review data and revise Improvement Plan based on the data</p> <p>Evidence of Change:</p> <p>Increased parental attendance at trainings offered by LEA.</p> <p>Parental attendance at trainings offered by local IU's, PaTTAN, and/or PA Parent</p>	<p>07/15/2012</p> <p>The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.</p>	05/30/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
							<p>Information &amp; Resource Center.</p> <p>Percentage of students with disabilities educated outside of the general education classroom for more than 60% of the school day will meet or exceed the State Performance Plan target.</p> <p>Percentage of students with disabilities educated inside the general education classroom for more than 80% of the school day will meet or exceed the State Performance Plan target.</p> <p>Evidence of the return of students from placement outside of the district to district schools and programs as evidenced by meeting or exceeding the State Performance Plan Target</p> <p>Agendas and sign-in sheets on professional development offered to support the goal.</p> <p>2. Increase the number of programs for students with IEPs that are offered and administered by the District Increase district-run K-12 life skills classes / programs from one currently being offered at the upper elementary level in the 2010-2011 school year:</p> <ul style="list-style-type: none"> <li>• Evaluate costs, cost-effectiveness and sustainability of district-run life skills program by June, 2011</li> <li>• Identify district buildings and classrooms to house life skills classes by June, 2011</li> <li>• Plan for supports including staff by June, 2011</li> <li>• Plan for supervision and training needed for programs at each level by June, 2011</li> </ul> <p>Review data and revise Improvement Plan based on the data</p>		

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Improvement Plan 2012 - 2013 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. And FSA 15A Parent Survey Results	<p>1. Establish monthly training calendar offering parent trainings the second Wednesday of each month. Topics covered will be the following:</p> <ul style="list-style-type: none"> <li>-Study Skills</li> <li>- Response to Intervention</li> <li>-Procedural Safeguards</li> <li>-Differentiating Instruction</li> <li>-Autism and Transition</li> <li>-Role of the Office of OVR</li> <li>-PSSA's</li> <li>-Interagencies</li> <li>-Section 504 and IDEA</li> </ul> <p>2. Continue publication of monthly newsletter providing articles of interest, links to informational websites, and a message from the Special Services Coordinator, which includes items such as PDE Compliance Monitoring, Tip's for PSSA testing, and Educational Summer Activities.</p> <p>3. Provide parents, via email, with information regarding training opportunities offered by their local Intermediate Units, PaTTAN, and the PA Parent Information &amp; Resource Center.</p> <p>4. Survey parents to determine topics they would like to see offered via a training</p> <p>Review data and revise Improvement Plan based on the data</p> <p>Evidence of Change:</p> <p>Increased parental attendance at trainings offered by LEA.</p> <p>Parental attendance at trainings offered by local IU's, PaTTAN, and/or PA Parent Information &amp; Resource Center.</p>	<p>07/15/2013</p> <p>The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.</p>	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Improvement Plan 2013 - 2014 15 . FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed And FSA 15A Parent Survey Results	<p>1. Establish monthly training calendar offering parent trainings the second Wednesday of each month. Topics covered will be the following:</p> <ul style="list-style-type: none"> <li>-Study Skills</li> <li>-Response to Intervention</li> <li>-Extended School Year</li> <li>-Autism and Transition</li> <li>-Gifted</li> <li>-ADD/ADHD</li> <li>-Procedural Safeguards</li> </ul> <p>2. Continue publication of monthly newsletter providing articles of interest, links to informational websites, and a message from the Special Services Coordinator, which includes items such as PDE Compliance Monitoring, Tip's for PSSA testing, and Educational Summer Activities.</p> <p>3. Provide parents, via email, with information regarding training opportunities offered by their local Intermediate Units, PaTTAN, and the PA Parent Information &amp; Resource Center.</p> <p>4. Survey parents to determine topics they would like to see offered via a training</p> <p>Review data and revise Improvement Plan based on the data</p> <p>Evidence of Change:</p> <p>Increased parental attendance at trainings offered by LEA.</p> <p>Parental attendance at trainings offered by local IU's, PaTTAN, and/or PA Parent Information &amp; Resource Center.</p>	07/15/2014  The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Improvement Plan - 2011 - 2012 17 . FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.	<p>21CCCS will review it's Child Find Policy ensuring that children with disabilities, regardless of the severity of their disabilities, who are enrolled at 21CCCS and are in need of special education and related services, are identified, located, and evaluated. The policy will also be reviewed to determine that a practical method is in place to determine which children with disabilities are currently receiving needed special education and related services.</p> <p>At the end of the 2011-2012 school year, Public School Enrollment Data will be reviewed by PDE to determine if further revision/improvement is needed for the 2012-2013 school year Child Find Policy</p> <p>Evidence of Change:</p> <p>21CCCS percentage of children with disabilities served in special education is comparable to state data.</p>	<p>07/15/2012</p> <p>The LEA will work closely with District staff, IU TAC staff, PaTTAN Staff and BSE Staff.</p>	05/30/2012