

Achievement House CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

600 Eagleview Boulevard
First Floor
Exton, PA 19341
(484)615-6200

Phase:	Phase 2
CEO Name:	Donald Aslpen
CEO E-mail address:	tdaniels@achievementcharter.com

Governance and Staff

Leadership Changes

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

Senior level staff changes:

Prior to the start of the 2013-2014 school year, Director of Special Education, Mrs. Cathy Lepley resigned for a new opportunity. Ms. Jamie Jenkins, was promoted to Head of Special Education on 9/13/13. On 1/1/14 Ms. Jenkins was promoted to Director of Special Education. Ms. Jenkins has over 10 years' experience in Special Education.

On 11/8/13, Bob Worn was hired fulltime as Director of Human Resources. Previously, Mr. Worn had been providing HR services to the school on a part-time, contract basis for three years.

On 1/24/14, Curriculum Coordinator, Mrs. Victoria Nesti, resigned for a new opportunity within another school district. Mr. Keith Zielen has been promoted as Interim Curriculum Coordinator effective 6/15/14. Mr. Zielen has seven years teaching experience and a Master's in Curriculum & Instruction.

On 4/15/14, Senior Director of Communication & Outreach, Mrs. Lynn Rodden, was laid off as her position was eliminated and outsourced.

Board member changes:

On 8/20/13, Mr. Elbert Sampson resigned from the Board of Trustees of AHCCS to pursue personal interests. Mr. Sampson served on the Board for 3 years and was Board Vice President.

On 2/18/14, Dr. Janice Solkov was appointed to the Board of Trustees of AHCCS. Dr. Solkov brings over 40 years educational experience, first teaching for 17 years, followed by 12 years as Principal. Recently Dr. Solkov has worked with Charter School as a consultant and in administration and has taught at the collegiate level.

Board of Trustees Meeting Schedule

Location	Date and Time
Exton Administration Office 600 Eagleview Blvd. Exton, PA 19341	7/23/2013 6:00 PM
Exton Administration Office 600 Eagleview Blvd. Exton, PA 19341	8/20/2013 6:00 PM
Exton Administration Office 600 Eagleview Blvd. Exton, PA 19341	9/17/2013 6:00 PM
Exton Administration Office 600 Eagleview Blvd. Exton, PA 19341	10/15/2013 6:00 PM
Exton Administration Office 600 Eagleview Blvd. Exton, PA 19341	12/10/2013 6:00 PM
Exton Administration Office 600 Eagleview Blvd. Exton, PA 19341	1/21/2014 6:00 PM
Exton Administration Office 600 Eagleview Blvd. Exton, PA 19341	2/18/2014 6:00 PM
Exton Administration Office 600 Eagleview Blvd. Exton, PA 19341	3/18/2014 6:00 PM
Exton Administration Office 600 Eagleview Blvd. Exton, PA 19341	5/20/2014 6:00 PM
Exton Administration Office 600 Eagleview Blvd. Exton, PA 19341	6/17/2014 6:00 PM
Exton Administration Office 600 Eagleview Blvd. Exton PA 19341	6/25/2014 6:00 PM

Professional Staff Member Roster

There are no professional staff members.

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

XLSX file uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	1.00	1.00				
Principal	1.00	1.00				
Assistant Principal						
Classroom Teacher (including Master Teachers)	45.00	45.00			8.00	39.00
Specialty Teacher (including Master Teachers)						
Special Education Teacher (including Master Teachers)	12.00	12.00			3.00	15.00
Special Education Coordinator	1.00	1.00	1.00			1.00
Counselor	2.00	2.00				3.00
Psychologist						
School Nurse	1.00	0.00				1.00
Totals	63.00	62.00	1.00	0	11.00	59.00

Further explanation:

This narrative is empty.

Fiscal Matters

Major Fundraising Activities

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

This year the school collected Boxtops for Education and will be purchasing online educational magazines for the students. No other fundraisers were performed or will be performed in addition to the Boxtops campaign during the 2014-15 school year.

Fiscal Solvency Policies

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

The school board adopts an annual budget in June prior to the upcoming fiscal year. All purchasing and expense allocation throughout the fiscal year must align with the budget. The administration and board monitors fiscal activity on a monthly basis as related to the budget. Monthly reviews capture all balance sheet items, including accounts receivable and payable.

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)

No files have been uploaded.

Accounting System

Changes to the accounting system the charter school uses:

Achievement House Cyber Charter School maintains its books on a fund accounting basis in accordance with GAAP. It maintains a chart of accounts based on the Pennsylvania State Chart of Accounts for PA Public Schools, and all PDE reports are filed in this format. The accounting firm that works with the school is revising the school's chart of accounts to further align the account codes with the state chart of accounts. Quick Books Accounting Software is used to classify, capture and report income and expenditures.

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: SD Accounting
 Date of Last Audit: 04/24/2013
 Fiscal Year Last Audited: 2012

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:

This narrative is empty.

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: Yes
 Date of Last Federal Programs Consolidated Review: 05/21/2014
 School Year Reviewed: 2013-14

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

PDF file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
<p>The district will submit a listing of all non-highly qualified paraprofessionals paid with Title 1 (targeted assisted) or all instructional paraprofessionals (school wide) and the length of time each has been in the non-highly qualified position</p>	<p>Beatrice Quinones : employed since 8/28/2013 Breon Simms: employed since 1/27/2014</p> <p>Since the visit in May, both employees have completed and passed a Paraprofessional Assessment and received certificates from PaTTAN Paraprofessional Training Series. You will find all of these items attached to this email. We are ensuring that our paraprofessionals meet a rigorous standard of quality as demonstrated through a State or local assessment. These certificates and assessment scores will be submitted along with the application for Special Education Paraeducator Credential checklist by August 1, 2014.</p>

Special Education

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

Support Service	Location	Teacher FTE
Personal Care Assistant	Allentown, PA	0.5
School Psychologist	Exton, PA	0.05

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Beyond Speech Therapy- Speech and Language Services	30 Minutes	Outside Contractor	10 or fewer
Humanus- Personal Care Assistant	1 Hours	Outside Contractor	10 or fewer
Humanus- Tutoring	1 Hours	Outside Contractor	10 or fewer

Humanus-Counseling	30 Minutes	Outside Contractor	10 or fewer
Humanus-Evaluation Services	3.75 Hours	Outside Contractor	27
Humanus-Occupational Therapy	1.75 Hours	Outside Contractor	10 or fewer
Humanus-Speech and Language Services	2.17 Hours	Outside Contractor	10 or fewer
Therapy Source-Counseling	1 Hours	Outside Contractor	10 or fewer
Therapy Source-Evaluation Services	45 Minutes	Outside Contractor	10 or fewer
Therapy Source-Occupational Therapy	2.66 Hours	Outside Contractor	10 or fewer
Therapy Source-Physical Therapy	1 Hours	Outside Contractor	10 or fewer
Therapy Source-Speech and Language Services	10.46 Hours	Outside Contractor	13
Tutoring- Linsa Mahoski	2 Hours	Outside Contractor	10 or fewer
US Healthcare- Evaluation Services	1 Hours	Outside Contractor	10 or fewer
US Healthcare-Speech and Language Services	5.75 Hours	Outside Contractor	10 or fewer

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:

02/10/2011

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

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

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

2013-2014 was a year of significant growth for the school. Acquisitions of FF&E occurred which were related to the growth. The school outfitted multiple resource centers with furniture and technology equipment. The cyber charter also acquired a laptop and related technology for each new student enrolled in the school and purchased replacement hardware as needed. At the end of fiscal year 2014, the school owned one property in New Florence, PA.

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

\$425,000.00

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:

The cyber charter school plans on opening several new resource centers across the state in 2014-2015. At this time, the school has no plans to purchase facilities or borrow funds for capital improvements.

Memorandums of Understanding

Organization	Purpose
Allentown Police Department	For our Allentown location (1302 Hanover Ave. Building C, Suite 1354 Allentown, PA 18109)
New Florence Police Department	For our New Florence location (163 9th Street New Florence, PA 15944)
Oakmont Police Department	For our Oakmont location(333 Allegheny Ave, Oakmont, PA 15139)
Reading Police Department	For our Reading location (501 Washington Street, Suite 101 Reading, PA 19601)
Uwchlan Township Police Department	For our location 600 Eagleview Blvd. Suite 100 Exton, PA 19341
York Police Department	For our York location (225 East Princess Street York, PA 17403)

School District Individual Corrective Action Plan - Bureau of Special Education

CONFIDENTIAL

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

School District: **Achievement House CS**

Superintendent: **Dr. Tim Daniels**

Special Education Director/Coordinator: **Catherine Berman**

BSE Special Education Adviser: **Stephen Weitzenhoffer**

Date of Report: **December 14, 2011**

Student Name: Brandon Koury				
PA Secure ID: [REDACTED]				
Grade: 0				
Disability:				
	Corrective Action	CA Due	Date Verified	Not Enrolled
FR 213.	Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)	02/29/2012	03/30/2011	<input checked="" type="checkbox"/>
FR 214.	Aptitude and achievement tests	02/29/2012	03/30/2011	<input checked="" type="checkbox"/>
FR 215.	Current classroom based assessments and local and/or state assessments	02/29/2012	03/30/2011	<input checked="" type="checkbox"/>
FR 217.	Teacher recommendations	02/29/2012	03/30/2011	<input checked="" type="checkbox"/>
FR 267.	Local Education Agency Representative	02/29/2012	03/30/2011	<input checked="" type="checkbox"/>
FR 336.	Educational placement recommended (including amount and type)	02/29/2012	03/30/2011	<input checked="" type="checkbox"/>
FR 340.	NOREP/PWN reflects the educational placement indicated on the student's IEP	02/29/2012	03/30/2011	<input checked="" type="checkbox"/>

Student Name: Crystal Johanesen
PA Secure ID: [REDACTED]
Grade: 0
Disability:

	Corrective Action	CA Due	Date Verified	Not Enrolled
FR 207. RR is present in the student file	Develop the document and provide to BSE Adviser for review	02/29/2012	12/12/2011	<input checked="" type="checkbox"/>

Student Name: Joey Ziegler
PA Secure ID: [REDACTED]
Grade: 0
Disability:

	Corrective Action	CA Due	Date Verified	Not Enrolled
FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment	Revise the document and provide to BSE Adviser for review	02/29/2012	12/12/2011	<input checked="" type="checkbox"/>

Student Name: Michael Arnold
PA Secure ID: XXXXXXXXXX
Grade: 0
Disability:

	Corrective Action	CA Due	Date Verified	Not Enrolled
FR 264. Student	Revise the document and provide to BSE Adviser for review	02/29/2012	12/12/2011	<input type="checkbox"/>
FR 267. Local Education Agency Representative	Revise the document and provide to BSE Adviser for review	02/29/2012	12/12/2011	<input type="checkbox"/>
FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment	Revise the document and provide to BSE Adviser for review	02/29/2012	12/12/2011	<input type="checkbox"/>
FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living	Revise the document and provide to BSE Adviser for review	02/29/2012	12/12/2011	<input type="checkbox"/>
FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)	Revise the document and provide to BSE Adviser for review	02/29/2012	12/12/2011	<input type="checkbox"/>
FR 302. Measurable Annual Goals	Revise the document and provide to BSE Adviser for review	02/29/2012	12/12/2011	<input type="checkbox"/>

Student Name: Travis Newberry
PA Secure ID: [REDACTED]
Grade: 0
Disability:

	Corrective Action	CA Due	Date Verified	Not Enrolled
FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment		02/29/2012	03/30/2011	<input checked="" type="checkbox"/>
FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living		02/29/2012	03/30/2011	<input checked="" type="checkbox"/>
FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service		02/29/2012	03/30/2011	<input checked="" type="checkbox"/>
FR 302. Measurable Annual Goals		02/29/2012	03/30/2011	<input checked="" type="checkbox"/>
FR 316. A conclusion regarding student eligibility for ESY		02/29/2012	03/30/2011	<input checked="" type="checkbox"/>
FR 328. NOREP/PWN is present in the student file		02/29/2012	03/30/2011	<input checked="" type="checkbox"/>

Student Name: Veronica Seibert
PA Secure ID: [REDACTED]
Grade: 0
Disability:

	Corrective Action	CA Due	Date Verified	Not Enrolled
FR 239. Documentation of Evaluation Team Participants	Revise the document and provide to BSE Adviser for review	02/29/2012	12/12/2011	<input type="checkbox"/>
FR 335. Description of other factor(s) relevant to LEA's proposal or refusal	Revise the document and provide to BSE Adviser for review	02/29/2012	12/12/2011	<input type="checkbox"/>

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2014

Name of School: Achievement House Cyber Charter School School

Address of School: 600 Eagleview Blvd, Exton PA 19341

CEO Signature _____

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	3,960.24
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	
6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	11,986,133.99
	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	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	

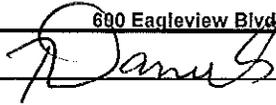
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260		
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	14,587.74
	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	468,803.78
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	296,140.00
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	137,674.00
	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	

8700		ARRA Title 1	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			12,907,299.75

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2014

Name of School: Achlevement House Cyber Charter School School

Address of School: 600 Eagleview Blvd, Exton PA 19341

CEO Signature 

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	5,849,683.63
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	1,251,087.00
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	100,000.00
	2130 Attendance Services	
	2140 Psychological Services	
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	
	2170 Student Accounting Services	100,000.00
	2190 Other Pupil Personnel Services	245,744.00
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	568,114.70
	2210 Supervision of Educational Media Services	
	2220 Technology Support Services	
	2230 Educational Television Services	
	2240 Computer-Assisted Instruction Support Services	
	2250 School Library Services	
	2260 Instruction and Curriculum Development Services	
	2270 Instructional Staff Professional Development Services	
	2280 Nonpublic Support Services	
2300	SUPPORT SERVICES - ADMINISTRATION	
	2310 Board Services	
	2320 Board Treasurer Services	
	2340 Staff Relations and Negotiations Services	
	2350 Legal Services	114,490.05
	2360 Office of the Superintendent (Executive Director) Services	
	2370 Community Relations Services	
	2380 Office of the Principal Services	1,019,469.33
	2390 Other Administration Services	1,910,002.42
2400	SUPPORT SERVICES - PUPIL HEALTH	51,214.14
2500	SUPPORT SERVICES - BUSINESS	
	2510 Fiscal Services	471,032.00
	2520 Purchasing Services	
	2530 Warehousing and Distributing Services	
	2540 Printing, Publishing and Duplicating Services	
	2590 Other Support Services - Business	188,499.34
2600	OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610 Supervision of Operation and Maintenance of Plant Services	
	2620 Operation of Buildings Services	
	2630 Care and Upkeep of Grounds Services	
	2640 Care and Upkeep of Equipment Services	
	2650 Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660 Security Services	

	2690	Other Operation and Maintenance of Plant Services	665,036.81
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	34,712.28
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	
4500		BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600		EXISTING BUILDING IMPROVEMENT SERVICES	
5000		OTHER EXPENDITURES AND FINANCING USES	
5100		DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200		FUND TRANSFERS	
5300		TRANSFERS INVOLVING COMPONENT UNITS	
5400		INTRAFUND TRANSFERS OUT	
5800		SUSPENSE ACCOUNT	
5900		BUDGETARY RESERVE	
TOTAL EXPENDITURES			12,569,085.70

TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND
BALANCE AS OF JUNE 30, 2014

338,214.05

Achievement House Charter School

**Financial Statements
And
Independent Auditors' Report**

Year Ended June 30, 2012

**Achievement House Charter School
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Year Ended June 30, 2012**

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Independent Auditors' Report

To the Board of Trustees
Achievement House Charter School
Exton, Pennsylvania

We have audited the accompanying financial statements of the governmental activities and the major fund of Achievement House Charter School (the School), as of and for the year ended June 30, 2012, which collectively comprise the School's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Achievement House Charter School's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 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 the major fund of Achievement House 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 April 24, 2013, on our consideration of Achievement House 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 the 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 and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

SD Associates P.C.

Certified Public Accountants
Elkins Park, Pennsylvania

April 24, 2013

Achievement House Charter School Management's Discussion and Analysis June 30, 2012

The Board of Trustees of Achievement House Charter School (the School) offers readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2012. We encourage readers to consider the information presented here in conjunction with the School's financial statements.

Financial Highlights

- At the close of the current fiscal year, the School reports an ending fund balance of \$1,458,990. This balance was the result of a \$81,088 surplus for the year ended June 30, 2012.
- The School's cash balance at June 30, 2012 was \$339,239, representing a decrease of \$238,582 from June 30, 2011.
- The School's revenue from the local school districts increased approximately \$1,994,000 from the year ended June 30, 2011.
- During the year the School recovered approximately \$54,000 resulting from an employee theft in 2008.
- The School's available revolving line of credit was increased from \$500,000 to \$1,000,000 on August 6, 2013 (Note 5).
- During the year, the School entered into two long-term operating leases for its Exton and Oakmont facilities. Rent is being reflected on a straight-line basis for both leases (Note 7).
- During the year, the School entered into a capital lease for furniture and fixtures (Note 7).
- The School's charter was renewed through June 30, 2017.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

Achievement House Charter School Management's Discussion and Analysis June 30, 2012

Overview of the Financial Statements (Continued)

Government-Wide Financial Statements (Continued)

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

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

Fund Financial Statements

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

Notes to the Financial Statements

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

Supplementary Information

The governmental fund budgetary comparison schedule is presented for purposes of additional analysis.

Government-Wide Financial Analysis

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

	2012	2011
Assets		
Other assets	\$ 2,311,358	\$ 2,086,432
Capital assets, net	1,099,604	1,006,082
	3,410,962	3,092,514
Liabilities	927,270	717,425
Net Assets	\$ 2,483,692	\$ 2,375,089

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$2,483,692 as of June 30, 2012, an increase of \$108,603 from June 30, 2011.

Achievement House Charter School Management's Discussion and Analysis June 30, 2012

Overview of the Financial Statements (Continued)

Government-Wide Financial Statements (Continued)

The School's revenues are predominately local school district's funds based on the student enrollment. For the year ended June 30, 2012, the School's total revenues of \$8,849,622 exceeded expenditures of \$8,741,019 by \$108,603, a decrease of 69,158 as compared to the preceding year.

	2012	2011
Revenues		
Program revenues		
Local educational agency assistance	\$ 8,391,266	\$ 6,396,943
Other local sources	101,574	13,286
State sources	146,732	172,488
Federal sources	210,050	346,488
Total revenues	8,849,622	6,929,205
 Expenditures		
Instruction	3,745,986	2,798,383
Support services	4,405,712	3,665,799
Noninstructional services	32,655	43,652
Debt service	3,210	4,262
Depreciation-unallocated	553,456	377,664
Total expenditures	8,741,019	6,889,760
 Change in net assets	108,603	39,445
Net assets, beginning	2,375,089	2,335,644
 Net assets, ending	\$ 2,483,692	\$ 2,375,089

Governmental Fund

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

The School's governmental fund (the General Fund) reported an ending fund balance of \$1,458,990.

Achievement House Charter School Management's Discussion and Analysis June 30, 2012

Budget Variations

The actual revenues represent an increase from budgeted revenues of \$518,841 due mainly to an increase in local educational agency assistance of \$477,040.

Actual expenditures increased \$532,792 from the budget, due mainly to increases in support services of \$622,777, capital outlay of \$129,977 and debt service of \$17,433 and decreases in instructional services of \$226,300 and noninstructional services of \$11,095.

Other financing sources include a capital lease obligation of \$80,229 which was not budgeted.

Capital Assets

As of June 30, 2012, the School's investment in capital assets for its governmental activities totaled \$1,099,604 (net of accumulated depreciation and amortization). This investment in capital assets includes a building, leasehold improvements, furniture, and computer and office equipment.

Major capital asset purchases during the year included the following:

- Capital expenditures of \$447,654 for computer equipment
- Capital expenditures of \$7,785 for leasehold improvements
- Capital expenditures of \$178,403 for furniture and fixtures
- Capital expenditures of \$13,136 for a vehicle

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

Long-Term Debt

The School has a capital lease for the purchase of furniture and fixtures. Additional information can be found in Note 7 of this report.

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the per student subsidy provided by the local school districts, will increase by approximately \$1,500,000 for fiscal year 2012-2013, due to an increase in student enrollment.

Future Events that will Financially Impact the School

The School anticipates adding more student centers across the State. This will require initial investments of staff, facility, and materials.

**Achievement House Charter School
Management's Discussion and Analysis
June 30, 2012**

Contacting the School's Financial Management

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the Chief Executive Officer, Achievement House Charter School, 600 Eagleview Boulevard, First Floor, Exton, PA 19341.

Achievement House Charter School
Statement of Net Assets
June 30, 2012

	Governmental Activities
Assets	
Current assets	
Cash and cash equivalents	\$ 339,239
Federal subsidies receivable	12,960
State subsidies receivable	36,618
Local subsidies receivable	1,773,058
Prepaid expenses	86,925
Total current assets	2,248,800
Deposits	62,558
Capital assets, net	1,099,604
	3,410,962
Liabilities	
Current liabilities	
Accounts payable	121,124
Accrued expenses	560,076
Deferred rent	171,168
Capital lease obligation, current portion	13,679
Total current liabilities	866,047
Long-term portion, capital lease obligation	61,223
	927,270
Net Assets	
Invested in capital assets, net of related debt	1,024,702
Restricted for capital projects	100,000
Unrestricted	1,358,990
	\$ 2,483,692

See accompanying notes to financial statements.

**Achievement House Charter School
Statement of Activities
Year Ended June 30, 2012**

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities				
Instruction	3,745,986	\$ -	\$ 4,149,810	\$ 403,824
Support services	4,405,712	-	4,598,238	192,526
Noninstructional services	32,655	8,173	-	(24,482)
Depreciation and amortization	553,456	-	-	(553,456)
Interest expense	3,210	-	-	(3,210)
Total governmental activities	<u>\$ 8,741,019</u>	<u>\$ 8,173</u>	<u>\$ 8,748,048</u>	15,202
General Revenues				
Other revenue				<u>93,401</u>
Change in net assets				
				108,603
Net Assets - Beginning of Year				
				<u>2,375,089</u>
Net Assets - End of Year				
				<u>\$ 2,483,692</u>

See accompanying notes to financial statements.

Achievement House Charter School
Balance Sheet-Governmental Fund
June 30, 2012

	General Fund
Assets	
Cash and cash equivalents	\$ 339,239
Federal subsidies receivable	12,960
State subsidies receivable	36,618
Local subsidies receivable	1,773,058
Prepaid Expenses	86,925
Total current assets	2,248,800
Security deposit	62,558
Total assets	\$ 2,311,358
Liabilities	
Current Liabilities	
Accounts payable	\$ 121,124
Accrued expenses	560,076
Deferred rent	171,168
Total current liabilities	852,368
Fund Balance	
Nonspendable	86,925
Committed	100,000
Unassigned	1,272,065
Total fund balances	1,458,990
Total liabilities and fund balances	\$ 2,311,358

See accompanying notes to financial statements.

Achievement House Charter School
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Assets
June 30, 2012

Total Fund Balance for Governmental Funds		\$ 1,458,990
--	--	--------------

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Leasehold improvements	83,517	
Building	87,931	
Furniture and fixtures	216,234	
Vehicle	13,136	
Computers	2,023,854	
Accumulated depreciation and amortization	<u>(1,325,068)</u>	
		1,099,604

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

Capital lease obligation		<u>(74,902)</u>
--------------------------	--	-----------------

Total Net Assets of Governmental Activities		<u>\$ 2,483,692</u>
--	--	---------------------

See accompanying notes to financial statements.

Achievement House Charter School
Statement of Revenues, Expenditures, and Changes in Fund Balance-
Governmental Funds
Year Ended June 30, 2012

	General Fund
Revenues	
Program revenues	
Local educational agency assistance	\$ 8,391,266
Other sources	101,574
State sources	146,732
Federal sources	210,050
Total revenues	8,849,622
Expenditures	
Instruction	3,745,986
Support service	4,405,712
Noninstructional services	32,655
Capital outlay	646,977
Debt service	17,433
Total expenditures	8,848,763
Other Financing Sources	
Capital lease obligation	80,229
Excess of Revenues and other Financing Sources Over Expenditures	81,088
Fund Balance - Beginning of Year	1,377,902
Fund Balance - End of Year	\$ 1,458,990

See accompanying notes to financial statements.

**Achievement House Charter School
 Reconciliation of the Statement of Revenues, Expenditures, and
 Changes in Fund Balances of Governmental Funds to the
 Statement of Activities
 Year Ended June 30, 2012**

Net Change in Fund Balances - Total Governmental Funds \$ 81,088

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

Capital outlays	646,977	
Depreciation and amortization expense	<u>(553,456)</u>	93,521

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

Capital lease obligation incurred	(80,229)	
Principal payments on capital lease obligations	<u>14,223</u>	

Change in Net Assets of Governmental Activities \$ 108,603

Achievement House Charter School
Notes to Financial Statements
June 30, 2012

Note 1 Background and Summary of Significant Accounting Policies

Achievement House Charter School (the School) is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997. The mission of the School is to leverage technology on behalf of students who need a more personalized approach to education to maximize their potential and meet the highest performance standards. This mission is accomplished through a uniquely individualized learning program that combines the best in virtual education with very real connections among students, family, teachers, and the community. The School's charter was renewed for an additional five years through June 30, 2017.

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

Government-Wide and Fund Financial Statements

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements:

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

Fund Financial Statements:

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

Achievement House Charter School
Notes to Financial Statements
June 30, 2012

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The government reports the following major governmental fund:

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

Amounts reported as program revenues include a per-student subsidy from local school districts as well as federal and state grants. Internally dedicated resources are reported as general revenues rather than as program revenues.

Method of Accounting

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

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

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

Achievement House Charter School
Notes to Financial Statements
June 30, 2012

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

Fund Balances - Governmental Funds

The School elected to implement GASB No. 54, *Fund Balance Reporting and Governmental Type Definition* during the year ended June 30, 2011. In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. The School classified prepaid expenses as being nonspendable as these items are not expected to be converted to cash.
- Restricted - included amounts restricted by external sources, such as creditors or grantors, or by constitutional provision or enabling legislation.
- Committed - includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees. The Board has committed \$100,000 for future capital improvements or acquisitions.
- Assigned - includes amounts that the School intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance.
- Unassigned - includes all amounts that are not included in other spendable classifications.

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

Budgets and Budgetary Accounting

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

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

Achievement House Charter School
Notes to Financial Statements
June 30, 2012

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

Use of Estimates

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

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and all highly liquid investments with an original maturity of three months or less.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. The School established a threshold of \$1,500 for capitalization of depreciable assets. Similar items purchased in the same timeframe and items related to the same project or purchase can be pooled together for capitalization and depreciation. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets; computer equipment (3 years), furniture and equipment (7 years) and a vehicles (5 years). Leasehold improvements and the capital leases are amortized over the term of their respective lease terms.

Advertising Costs

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

Deferred Rent

Rent expense is being recognized on a straight-line basis over the life of the lease. The difference between rent expense recognized and rental payments, as stipulated in the lease, is reflected as deferred rent on the balance sheet.

Achievement House Charter School
Notes to Financial Statements
June 30, 2012

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

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code. The School adopted the provisions of ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management evaluated the School's tax positions and concluded that the School had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. The School files a Return of Organizations Exempt from Income Tax annually. The School's returns for 2008, 2009, 2010, and 2011 are subject to examination by the IRS, generally for three years after they were filed.

Note 2 Cash and Cash Equivalents

The School's cash and cash equivalents balance at June 30, 2012, was \$339,239. The actual amount of cash on deposit in the School's bank accounts at June 30, 2012 was \$741,675. As of June 30, 2012 all cash balances are fully insured by the Federal Deposit Insurance Corporation (FDIC). Effective January 1, 2013, the FDIC reduced coverage on non interest bearing accounts for each bank to \$250,000 but the School does not believe it would be exposed to any credit risk.

Custodial Credit Risk-Deposits

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

Note 3 Receivables

Receivables as of June 30, 2012 consist primarily of subsidies from federal, state, and local authorities. Receivables are shown net of an allowance for uncollectible accounts of \$20,000.

Note 4 Capital Assets

Capital asset activity for the year ended June 30, 2012 was as follows:

	July 1, 2011	Additions	Deletions	June 30, 2012
Computer equipment	\$ 1,576,200	\$ 447,654	\$ -	\$ 2,023,854
Furniture and fixtures	37,831	178,403	-	216,234
Vehicle	-	13,136	-	13,136
Building	87,931	-	-	87,931
Leasehold improvements	75,732	7,785	-	83,517
	1,777,694	646,978	-	2,424,672
Less: accumulated depreciation & amortization	771,612	553,456		1,325,068
	\$ 1,006,082	\$ 93,522	\$ -	\$ 1,099,604

Depreciation and amortization expense for the year ended June 30, 2012 was \$553,456.

Achievement House Charter School
Notes to Financial Statements
June 30, 2012

Note 5 Bank Line of Credit

The School's \$500,000 revolving line of credit (the Line) with Penn Liberty Bank (the Bank) was increased to \$1,000,000 on August 6, 2012. Interest is payable at the Wall Street prime rate plus 1% with a 4.5% interest rate floor. The Line is secured by all assets, tangible and intangible, of the School. There were no advances during the year and the Line is due August 1, 2013.

Note 6 Funding

The School receives funding from the from various local districts on a monthly basis based on enrollment. The rate of funding per student is determined on an annual basis. The Commonwealth of Pennsylvania makes contributions on behalf of the charter school for the employer's share of retirement payments and social security payments.

Note 7 Commitments

Operating Lease Obligations

The School leases multiple facilities in Pennsylvania, including two new long-term leases for the Exton and Oakmont facilities, under various operating leases expiring through June, 2019. In addition to the basic rent, the School is required to pay its proportionate share of occupancy costs, utilities, and maintenance. Rent expense was \$346,061 for the year ended June 30, 2012.

Rent expense on the two new long-term operating leases, which are being recognized on the straight-line basis, was \$195,943 for the year ended December 31, 2012. Rent paid, as a result of rent deferrals, was \$24,775 for the year ended December 31, 2012. The cumulative difference between rent paid and rent calculated on the straight-line basis is \$171,168 and is reflected on the balance sheet as deferred rent.

Future minimum lease payments as of June 30, 2012 are as follows:

Year Ending June 30,	
2013	\$ 559,375
2014	376,488
2015	383,600
2016	390,713
2017	373,050
2018 and thereafter	618,788
	\$ 2,702,014

Achievement House Charter School
Notes to Financial Statements
June 30, 2012

Note 7 Commitments (Continued)

Capital Lease Obligations

Furniture and fixtures costing \$80,229 with a net book value of \$70,879 is held under a capital lease, with interest at 9.55% per annum. The following is a schedule of future minimum lease payments required as of June 30, 2012:

Year Ending June 30,	Principal	Interest	Total
2013	\$ 13,679	\$ 6,565	\$ 20,244
2014	15,044	5,200	20,244
2015	16,544	3,700	20,244
2016	18,195	2,049	20,244
2017	11,440	8,804	20,244
	<u>\$ 74,902</u>	<u>\$ 26,318</u>	<u>\$ 101,220</u>

Changes in capital lease obligations are as follows:

Balance, July 1, 2012	\$ 8,896
Additions	80,229
Repayments of principal	<u>(14,223)</u>
Balance, June 30, 2012	<u>\$ 74,902</u>

Interest expense on capital leases was \$3,210 for the year ended June 30, 2012.

Note 8 Retirement Plan

The School contributes to the Public School Employees' Retirement System (the System), a cost-sharing multiple-employer defined benefit pension plan administered by the Pennsylvania Public School Employees' Retirement System, which provides retirement and disability benefits, legislatively mandated ad hoc cost-of-living adjustments, and health care insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 PA.C.S. 8101-8535) assigns the authority to establish and amend benefit provisions to the System. The System issues a comprehensive annual financial report that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to the Office of Financial Management, Public School Employees' Retirement System, PO Box 125, Harrisburg, PA 17108-0125. This publication is also available on the PSERS website at www.psers.state.pa.us/publications/cafr/index.htm.

Achievement House Charter School
Notes to Financial Statements
June 30, 2012

Note 8 Retirement Plan (Continued)

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers, and the Commonwealth. The rate of contribution for employees ranges from 5.25% - 7.5% depending upon classification and elections of employees. The School's contribution is 8.65%. In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities contributions. The School's contributions to the Plan were \$326,792, \$150,172 and \$62,720, for the years ended June 30, 2012, 2011, and 2010, respectively, which equals 100% of the contractually required contribution as set by State statutes.

Note 9 Grants

The School participates in numerous local, state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2012 may be impaired. In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Note 10 Risk Management

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School carries commercial insurance for such risks. There have been no significant reduction in insurance coverage of the School's policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past year.

Note 11 Litigation

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

Note 12 Subsequent Event

On August 6, 2012 the School increased its revolving line of credit with Penn Liberty Bank from \$500,000 to \$1,000,000 (Note 5).

Supplementary Information

**Achievement House Charter School
Governmental Fund Budgetary Comparison Schedule
Year Ended June 30, 2012**

	Budget	Actual Revenues/ Expenditures	Variance With Budget
Revenues			
Local educational agency assistance	\$ 7,914,226	\$ 8,391,266	\$ 477,040
Other sources	21,000	101,574	80,574
State sources	124,000	146,732	22,732
Federal sources	271,555	210,050	(61,505)
Total revenues	<u>8,330,781</u>	<u>8,849,622</u>	<u>518,841</u>
Expenditures			
Instruction	3,972,286	3,745,986	226,300
Support service	3,782,935	4,405,712	(622,777)
Noninstructional services	43,750	32,655	11,095
Capital outlay	517,000	646,977	(129,977)
Debt service	-	17,433	(17,433)
Total expenditures	<u>8,315,971</u>	<u>8,848,763</u>	<u>(532,792)</u>
Other Financing Sources			
Capital lease obligation	-	80,229	80,229
Excess of Revenues and Other Financing Sources Over Expenditures			
	14,810	81,088	66,278
Fund Balance, Beginning	<u>1,377,902</u>	<u>1,377,902</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 1,392,712</u>	<u>\$ 1,458,990</u>	<u>\$ 66,278</u>

See accompanying notes to financial statements.

Other Reports Required By Government Auditing Standards

**Independent Auditors' Report on Compliance
and on Internal Control over Financial Reporting
Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

To the Board of Trustees
Achievement House Charter School
Exton, Pennsylvania

We have audited the financial statements of the governmental activities and the major fund of Achievement House Charter School (the School) as of and for the year ended June 30, 2012, which collectively comprise the School's basic financial statements and have issued our report thereon, dated April 24, 2013. 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

In planning and performing our audit, we considered the 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 School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the 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 misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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 identified above. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

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

This report is intended for the information and use of the audit committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

SD Associates P.C.

Certified Public Accountants
Elkins Park, Pennsylvania

April 24, 2013

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

**Division of Federal Program
Consolidated Program Review**

2013-2014 School Year

**Achievement House CS
600 Eagleview Blvd
Exton, PA 19340**

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Timothy Daniels (CEO)	484-615-6200	<input checked="" type="checkbox"/>
Business Manager:	Ryan Schumm	215-481-9777	<input checked="" type="checkbox"/>
Title I Coordinator:	Ryan Schumm	215-481-9777	<input type="checkbox"/>
Title II Part A Coordinator:	Ryan Schumm	215-481-9777	<input type="checkbox"/>
Title III Coordinator:	N/A	n/a	<input type="checkbox"/>
Fiscal Requirements Coordinator:	Ryan Schumm	215-481-9777	<input type="checkbox"/>
Ed-Flex Waiver Review Coordinator:			<input type="checkbox"/>
Title VI-B REAP Coordinator:			<input type="checkbox"/>

Program(s) Reviewed:

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

Program Reviewer(s): Cathy Andrews

Program Review Date: 05/21/2014

Title I Program Review

- I. Highly Qualified
- II. Parent Involvement
- III. LEA Improvement
- IV. School Improvement
- V. School Choice
- VI. Supplemental Educational Services (SES)
- VII. Schoolwide Programs
- VIII. Targeted Assistance
- IX. Nonpublic Schools
- X. Comparability

I. Highly Qualified

Component I: Highly Qualified

The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.

Sec. 1111 (h)(6)(A)

Sec. 1119 (a)(1-2) (c)(1)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1a. Utilizing the most recent PIMS data, all core content area teachers employed by the LEA are highly qualified. (Core content teachers in ALL schools, not just Title I.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PIMS Highly Qualified Teacher Report <input type="checkbox"/> Emergency Certificates for all teachers not HQ						
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of teachers not highly qualified with Individualized Professional Development Plan for each.		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>5/5/2014 2:08:24 PM Principal Amy Rupp All core content teachers are highly qualified</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/26/2014 4:27:37 PM N & D Monitor Cathy Andrews Achievement House hires only highly qualified teachers.</td> </tr> </tbody> </table>	District Comments	5/5/2014 2:08:24 PM Principal Amy Rupp All core content teachers are highly qualified	Monitor Comments	5/26/2014 4:27:37 PM N & D Monitor Cathy Andrews Achievement House hires only highly qualified teachers.
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5/5/2014 2:08:24 PM Principal Amy Rupp All core content teachers are highly qualified										
Monitor Comments										
5/26/2014 4:27:37 PM N & D Monitor Cathy Andrews Achievement House hires only highly qualified teachers.										

<p>2. All instructional paraprofessionals working in a Title I program are highly qualified.</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of paraprofessionals & their qualifications: HS Diploma plus 2 years of college (48 credits), AA Degree or local assessment		<table border="1"> <tr> <th data-bbox="1501 42 1986 94">District Comments</th> </tr> <tr> <td data-bbox="1501 94 1986 305"> 5/5/2014 3:44:23 PM Principal Amy Rupp All of our instructional aides are currently receiving paraprofessional training and certifications. </td> </tr> <tr> <th data-bbox="1501 305 1986 354">Monitor Comments</th> </tr> <tr> <td data-bbox="1501 354 1986 634"> 5/26/2014 4:23:33 PM N & D Monitor Cathy Andrews Some Instructional paraprofessionals working in a Title I program are NOT highly qualified. Achievement House is currently working to resolve this issue. </td> </tr> </table>	District Comments	5/5/2014 3:44:23 PM Principal Amy Rupp All of our instructional aides are currently receiving paraprofessional training and certifications.	Monitor Comments	5/26/2014 4:23:33 PM N & D Monitor Cathy Andrews Some Instructional paraprofessionals working in a Title I program are NOT highly qualified. Achievement House is currently working to resolve this issue.
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Monitor Comments										
5/26/2014 4:23:33 PM N & D Monitor Cathy Andrews Some Instructional paraprofessionals working in a Title I program are NOT highly qualified. Achievement House is currently working to resolve this issue.										
<p>3. Parents (in Title I schools only) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Right-to-Know Teacher Qualifications letter and evidence of distribution date						
<p>4. Parents (in Title I schools only) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Right-to-Know Non-HQT letter and evidence of distribution date, if applicable, or undated if not applicable						

II. Parent Involvement

Component II: Parent Involvement										
The LEA and schools meet parental involvement requirements.										
Sec. 1118(a)-(h) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)										
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. LEA has a written parental involvement policy and evidence that it is reviewed and updated annually.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> LEA parent involvement policy <input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions, sign-in sheets. <input checked="" type="checkbox"/> Website posting.						
2. Schools receiving Title I funds have a written Parent Involvement Policy/Plan aligned with the District policy and evidence that it is updated annually and has been distributed to parents.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> School parent involvement policy <input type="checkbox"/> Parent meeting agenda, memoranda, revisions, sign-in sheets <input type="checkbox"/> Website posting		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>5/5/2014 3:42:03 PM Principal Amy Rupp We have a written policy for the 2014-2015 school year to be approved by the board.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/21/2014 10:38:05 AM N & D Monitor Cathy Andrews The LEA is the same as the school for Achievement House Cyber Charter School.</td> </tr> </tbody> </table>	District Comments	5/5/2014 3:42:03 PM Principal Amy Rupp We have a written policy for the 2014-2015 school year to be approved by the board.	Monitor Comments	5/21/2014 10:38:05 AM N & D Monitor Cathy Andrews The LEA is the same as the school for Achievement House Cyber Charter School.
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Monitor Comments										
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3. Schools receiving Title I funds have a written school-parent compact and evidence that it has been updated annually and has been distributed to parents	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School-parent compact <input type="checkbox"/> Staff-parent meeting agenda <input checked="" type="checkbox"/> Evidence of distribution				
4. Title I schools hold an annual meeting to inform parents of participating students about Title I program	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I meeting agenda, sign-in sheets				
5. Title I schools have provided assistance to parents in understanding the States academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets				
6. Title I schools have provided materials and training to help parents work with their children to improve achievement, such as literacy and technology training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, sign-in sheets, etc.				
7. Title I schools educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and schools.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff meeting agendas and sign-in sheets		<table border="1"> <tr> <th data-bbox="1507 870 1986 922">District Comments</th> </tr> <tr> <td data-bbox="1507 925 1986 1237"> <p>5/5/2014 2:49:32 PM Principal Amy Rupp We plan on incorporating parents for the 14-15 school year on communicating and how to reach out so that parents are equal partners in the students academic career.</p> </td> </tr> </table>	District Comments	<p>5/5/2014 2:49:32 PM Principal Amy Rupp We plan on incorporating parents for the 14-15 school year on communicating and how to reach out so that parents are equal partners in the students academic career.</p>
District Comments								
<p>5/5/2014 2:49:32 PM Principal Amy Rupp We plan on incorporating parents for the 14-15 school year on communicating and how to reach out so that parents are equal partners in the students academic career.</p>								

<p>8. Title I schools have coordinated and integrated parent involvement programs and activities with other programs (Head Start, public preschools, parent resource centers, early childhood programs), to encourage and support parents in more fully participating in the education of their children, and parents have participated in the development of the Transition Plan.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Transition Plan</p> <p><input type="checkbox"/> Parent training materials, evaluations, agendas, calendar of events, etc.</p> <p><input type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets</p>		
<p>9. Title I schools have sent information related to school and parent programs to parents in a format and language the parents could understand.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.</p>		
<p>10. Title I schools have provided full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant students.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Parent meeting agendas</p> <p><input checked="" type="checkbox"/> Documentation shared or distributed</p>		
<p>11. Title I schools have informed parents about the existence of a parent resource center, if one exists. (Federal regulations do not require a parent resource center.)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools and/or website postings</p>		
<p>12. Title I schools conducted an annual evaluation of the effectiveness of school parental involvement activities.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of annual parent survey and/or parent/teacher conference evaluation and collated results</p>		

VII. Schoolwide Programs

Component VII: Schoolwide Programs

The LEA and schools develop schoolwide programs taht use the flexibility provided to them by law to improve the academic achievement of all students in the school.

Sec. 1114

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of the schoolwide program and requirements.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Evidence of the planning process and technical assistance <input type="checkbox"/> Planning meeting agendas <input type="checkbox"/> Planning Team roster and calendar of meetings. <input type="checkbox"/> Program evaluation results		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1455 492 1984 540">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1455 540 1984 816"> 5/5/2014 3:01:26 PM Principal Amy Rupp Since we are a cyber school we are our own LEA. The Chester County IU and our ARL have provided us with assistance and support in developing our school improvement plan. </td> </tr> </tbody> </table>	District Comments	5/5/2014 3:01:26 PM Principal Amy Rupp Since we are a cyber school we are our own LEA. The Chester County IU and our ARL have provided us with assistance and support in developing our school improvement plan.
District Comments								
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<p>2. All Schoolwide schools:</p> <ul style="list-style-type: none"> • Have completed a needs assessment, • Have developed schoolwide reform strategies, • Are using highly qualified staff to deliver instruction, • Are sending high-quality teachers to high-need schools • Have high-quality and ongoing professional development, • Have parent involvement • Have a Pre-K to Kindergarten Transition Plan for preschool children, if applicable • Consider teacher input when making assessment decisions • Provide effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic standards 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Schoolwide Plan		
<p>3. LEA has indicated which program funds have been consolidated in the schoolwide program, if applicable, and how the intent and purposes of the individual consolidated programs are addressed.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Financial reports <input checked="" type="checkbox"/> Documentation of uses of any consolidated funds		

VIII. Targeted Assistance

Component VIII: Targeted Assistance							
The LEA targeted assistance programs meet all requirements.							
Sec. 1115							
<input checked="" type="checkbox"/> If the LEA only operates Schoolwide Programs in Title I schools, this section can be skipped.							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	
<p>1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following:</p> <ul style="list-style-type: none"> • Scientifically-based, high-quality supplemental resources • Using effective instructional methods and strategies that strengthen the core academic program and are aligned to the resources • Minimizing the removal of students from the regular classroom during regular school times • Primary consideration to providing supplemental learning time 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of supplemental materials <input type="checkbox"/> Identification of scientifically-based instructional models based on current best practices <input type="checkbox"/> Title I staff and eligible student schedules <input type="checkbox"/> Benchmark data and formative assessment data of Title I students			
<p>2. LEA promotes the integration of staff supported by Title 1 into the regular school program and assures that targeted assistance program planning coordinates with and supports the regular education program.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Documentation of regular team meetings, agendas sign-in sheets, minutes, etc. <input type="checkbox"/> Professional development schedules <input type="checkbox"/> Meeting agendas, sign-in sheets			

3. Selection of eligible students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria <input type="checkbox"/> Student roster with test scores that includes rank order listing <input type="checkbox"/> Teacher/parent recommendations <input type="checkbox"/> List of eligible students not serviced due to parents declining services		
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IX. Nonpublic Schools

Component IX: Nonpublic Schools

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

Sec. 1120

Sec. 9503

34 CFR Part 200

§200.62 - 200.67, 200.77

§200.77(f)

§200.78(a)

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has public school ranking charts with per-pupil allocations identified.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application Selection of Schools section showing ranking chart and per pupil expenditures		
2. LEA has procedures for provision of services to eligible children attending nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application Nonpublic Involvement section showing services provided to nonpublic students		
3. Consultation occurred between LEA and nonpublic officials	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters, e-mails, consultation forms, meeting sign-in sheets between LEA and nonpublic officials <input type="checkbox"/> Consolidated application Nonpublic Involvement section showing record of contacts between LEA and nonpublic schools		
4. LEA regularly supervises the provision of Title I services to nonpublic students	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Nonpublic school visitation documentation by district or IU		
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Evaluation data <input type="checkbox"/> Needs assessment survey form and collated results <input type="checkbox"/> Assessment data		

6. Nonpublic school students are receiving equitable services for instruction, professional development, parent involvement and summer school.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools section showing set-asides for nonpublic schools <input type="checkbox"/> Announcements/sign-in sheets for professional development activities and parent involvement opportunities for nonpublic teachers and parents		
7. LEA has budgets that document appropriate set-asides	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Title I budget		
8. LEA has third-party contracts or inter-district agreements with IUs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of third-party contracts or inter-district agreements that shows set asides for nonpublic schools		
9. LEA has Title I complaint procedures for nonpublic schools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedure and verification of distribution to nonpublic schools		

X. Comparability

Component X: Comparability								
The LEA complies with the comparability provisions of Title I.								
Sec. 1120A(c)								
<input type="checkbox"/> If the LEA is exempt from Comparability requirements, this section can be skipped. For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.								
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Detailed Data Sheet <input type="checkbox"/> Support data housed at the LEA (individual school lists of per pupil expenditures) <input type="checkbox"/> Support data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded)		<table border="1" style="width: 100%;"> <tr> <th style="background-color: #d3d3d3;">District Comments</th> </tr> <tr> <td> 5/5/2014 3:46:16 PM Principal Amy Rupp We are not required to complete a comparability report. </td> </tr> </table>	District Comments	5/5/2014 3:46:16 PM Principal Amy Rupp We are not required to complete a comparability report.
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Title II A Program Review

Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PIMS Highly Qualified Teacher Report <input type="checkbox"/> Principal Attestation for all Title I schools (PDE Form 425) <input type="checkbox"/> HQT Individual Professional Development Plans prepared for each teacher who is not highly qualified				
2. LEA ensures equitable distribution of experienced and HQ teachers between and within the district's schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Equity Plan <input type="checkbox"/> Documentation of annual review of Equity Plan <input type="checkbox"/> Teachers are reassigned, if applicable <input type="checkbox"/> Changes to union contract are made, if applicable		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>5/7/2014 11:44:18 AM CEO Timothy Daniels Cyber charter school is the single building LEA and schoolwide Title 1</td> </tr> </tbody> </table>	District Comments	5/7/2014 11:44:18 AM CEO Timothy Daniels Cyber charter school is the single building LEA and schoolwide Title 1
District Comments								
5/7/2014 11:44:18 AM CEO Timothy Daniels Cyber charter school is the single building LEA and schoolwide Title 1								

Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
3. The LEA conducts an assessment of local needs for professional development and hiring, student academic needs and the academic achievement gap as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of district professional development needs assessment and collated results						
4. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting notices, agenda, sign-in sheets		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>5/7/2014 11:46:37 AM CEO Timothy Daniels School Improvement Plan has parent involvement with professional development.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/21/2014 10:49:47 AM N & D Monitor Cathy Andrews Parent Involvement Coordinator attends PD meetings.</td> </tr> </tbody> </table>	District Comments	5/7/2014 11:46:37 AM CEO Timothy Daniels School Improvement Plan has parent involvement with professional development.	Monitor Comments	5/21/2014 10:49:47 AM N & D Monitor Cathy Andrews Parent Involvement Coordinator attends PD meetings.
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5/21/2014 10:49:47 AM N & D Monitor Cathy Andrews Parent Involvement Coordinator attends PD meetings.										
5. The LEA professional development activities are based on the needs assessment and designed to improve student academic achievement and eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(1)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities aligned to needs assessment and district Comprehensive Plan (if LEA has completed the Comprehensive Plan)						
6. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Attendance rosters						

Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
7. The LEA targets funds to schools that have the lowest portion of highly-qualified teachers; have the largest average class size; or are Priority or Focus schools. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters with HQ Teacher status <input type="checkbox"/> Class size data before and after class-size reduction teacher added <input type="checkbox"/> Focus/Priority school status <input type="checkbox"/> Consolidated application Selection of Schools ranking page. <input type="checkbox"/> Title II budget		<p style="text-align: center;">District Comments</p> 5/7/2014 11:47:07 AM CEO Timothy Daniels Cyber charter school is a single building LEA. <p style="text-align: center;">Monitor Comments</p> 5/21/2014 10:54:26 AM N & D Monitor Cathy Andrews Cyber Charter school does not utilize multiple buildings.
8. The LEA utilizes highly-qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class-size reduction teacher rosters <input type="checkbox"/> PIMS Highly-Qualified Teacher report		<p style="text-align: center;">Monitor Comments</p> 5/21/2014 10:53:20 AM N & D Monitor Cathy Andrews Cyber charter school does not utilize title II funds for salary.

Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<p>A. Audits</p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented.</p> <p>OMB Circular A-87</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Two most recent audit reports (federal programs only)</p> <p><input type="checkbox"/> LEA response to findings.</p> <p><input type="checkbox"/> PDE follow-up review of findings.</p> <p><input type="checkbox"/> Independent auditor report shows that LEA has completed all corrective actions</p>		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td> <p>5/14/2014 3:32:07 PM CEO Timothy Daniels</p> <p>The cyber charter school did not receive more than \$500,000 of federal funds in any fiscal year, therefore, a single audit is not required.</p> </td> </tr> </tbody> </table>	District Comments	<p>5/14/2014 3:32:07 PM CEO Timothy Daniels</p> <p>The cyber charter school did not receive more than \$500,000 of federal funds in any fiscal year, therefore, a single audit is not required.</p>
District Comments									
<p>5/14/2014 3:32:07 PM CEO Timothy Daniels</p> <p>The cyber charter school did not receive more than \$500,000 of federal funds in any fiscal year, therefore, a single audit is not required.</p>									
<p>B. Carryover</p> <p>The LEA complies with the carryover provisions of Title I.</p> <p>Sec. 1127</p>	<p>1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Consolidated Application Carryover section</p> <p><input type="checkbox"/> Waiver request and Carryover Waiver Approval Letter</p>				

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>C. Rank Order</p> <p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113 34 CFR Part 200 §200.77-§200.78</p>	<p>1. The LEA is only serving eligible schools that have been ranked from highest to lowest without regard to grade spans and all schools above 75% poverty are served</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application Selection of Schools ranking grid</p>		<p style="text-align: center;">District Comments</p> <p>5/14/2014 3:33:46 PM CEO Timothy Daniels The LEA is a single building cyber charter school with school wide status.</p>
	<p>2. Allocations to each eligible school in the Consolidated Application ranking grid and the per pupil allocations match</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Title I budget for each school</p>		<p style="text-align: center;">District Comments</p> <p>5/14/2014 3:34:03 PM CEO Timothy Daniels The LEA is a single building cyber charter school with school wide status.</p>
	<p>3. Pre-kindergarten children are excluded from the poverty count of any school</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> PIMS Report on Economically Disadvantaged</p>		<p style="text-align: center;">District Comments</p> <p>5/14/2014 3:34:40 PM CEO Timothy Daniels The cyber charter school serves 7th - 12th grades and does not serve pre-K students.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	
<p>D. Supplement / Supplant</p> <p>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</p> <p>Sec. 1114 Sec. 1115 Sec. 1116 Sec. 1120A</p>	<p>1. LEA approved budget and records of expenditures of Title funds at the district level match.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I A and D, Title II and Title III budgets <input type="checkbox"/> LEA budget <input checked="" type="checkbox"/> Statement of Expenditures for Title I A and D, Title II and Title III			
	<p>2. For Schoolwide Programs - Expenditures verify that funds have not supplanted non-federal resources</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of federal, state and local allocations for past two years <input checked="" type="checkbox"/> Federal expenditures match SWP activities <input type="checkbox"/> MOE letter			
	<p>3. For Targeted Assistance Programs - Expenditures meet the statutory requirements and are supplemental in nature and do not supplant non-federal resources</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Building level Title I budgets and statement of allocations and expenditures for current year		<table border="1"> <thead> <tr> <th data-bbox="1627 831 2003 883" style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1627 883 2003 1127"> <p>5/14/2014 3:47:08 PM CEO Timothy Daniels The LEA is a single building cyber charter school with school wide status.</p> </td> </tr> </tbody> </table>	District Comments
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
E. Equipment and Related Property OMB Circular A-87 EDGAR 80.32	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased (\$1500 or more per unit) and Small and Attractive Items (\$300 - \$1499)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Inventory list of items purchased with Title I A and D, Title II and Title III		<table border="1"> <thead> <tr> <th data-bbox="1627 131 2003 180">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1627 180 2003 391"> 5/14/2014 3:48:27 PM CEO Timothy Daniels The district has not made equipment purchases with federal funds. </td> </tr> </tbody> </table>	District Comments	5/14/2014 3:48:27 PM CEO Timothy Daniels The district has not made equipment purchases with federal funds.
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5/14/2014 3:48:27 PM CEO Timothy Daniels The district has not made equipment purchases with federal funds.									
2. LEA has conducts a physical inventory of all items every two years	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation that physical inventory has been done within the last two years	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III 	<table border="1"> <thead> <tr> <th data-bbox="1627 407 2003 456">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1627 456 2003 667"> 5/14/2014 3:48:11 PM CEO Timothy Daniels The district has not made equipment purchases with federal funds. </td> </tr> </tbody> </table>	District Comments	5/14/2014 3:48:11 PM CEO Timothy Daniels The district has not made equipment purchases with federal funds.	
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F. Compliance to Reservations The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118	1. LEA has reserved funds necessary to provide services comparable to those provided to students in Title I funded schools to homeless students in non-Title I schools, to neglected students in local institutions, and if appropriate, to neglected or delinquent students in community day schools and delinquent students in local institutions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page <input checked="" type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for homeless, neglected or delinquent students	Pertains to: <ul style="list-style-type: none"> • Title IA & D 			

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	2. LEA has reserved an amount equal to 20% of its Title I allocation for Priority and/or Focus schools' interventions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Statement of expenditures for interventions				
	3. LEAs receiving more than \$500,000 in Title I funds have reserved 1% of the allocation for parent involvement and have distributed a minimum of 95% of those funds to the schools. Distribution of less than 95% requires parent approval	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Procedure for allocation of at least 95% to schools <input type="checkbox"/> Title I budget <input type="checkbox"/> Statement of parent involvement expenditures by school <input type="checkbox"/> Invoices supporting parent involvement expenditures <input type="checkbox"/> Minutes of meetings showing parents agree to allow a portion of their school's parent involvement funding to remain with the LEA		<table border="1"> <thead> <tr> <th data-bbox="1627 430 2003 479">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1627 479 2003 690"> 5/14/2014 3:49:20 PM CEO Timothy Daniels The cyber charter school receives less than \$500,000 in federal funds. </td> </tr> </tbody> </table>	District Comments	5/14/2014 3:49:20 PM CEO Timothy Daniels The cyber charter school receives less than \$500,000 in federal funds.
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G. Obligating Funds	1. LEA began obligating funds on or after the programs' approved date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that program funds were not spent prior to program approval date				

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	
I. Time Documentation	1. LEA maintains semi-annual certifications for all employees funded 100% from a single cost objective	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications			
	2. LEA maintains time documentation/logs for prorated staff including the amount of time spent on each funding source activity; logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis; or fixed schedule approval has been obtained from DFP	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Time logs <input type="checkbox"/> Staff schedules <input type="checkbox"/> Documentation of Fixed schedule semi-annual time documentation DFP approval		<table border="1"> <thead> <tr> <th data-bbox="1625 285 2003 337">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1625 337 2003 548"> 5/14/2014 3:50:20 PM CEO Timothy Daniels The LEA does not utilize federal funds for pro-rated staffing. </td> </tr> </tbody> </table>	District Comments
District Comments								
5/14/2014 3:50:20 PM CEO Timothy Daniels The LEA does not utilize federal funds for pro-rated staffing.								
J. Record Retention	1. Federal program records are maintained for a period of 7 years (current year plus 6 prior)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
	5/21/2014	Amy Rupp	Principal
	5/21/2014	Carol Eichner	Parent Involvement Coordinator
	5/21/2014	Carol Eichner	Parent Involvement Coordinator
	5/21/2014	Don Asplen	CIO AHCCS
	5/21/2014	Ryan Schuman	Business Manager
	5/21/2014	Sandy Hodorovich	Compliance Coordinator
	5/21/2014	Tim Daniels	CEO AHCCS

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	5/21/2014	Tim Daniels	CEO AHCCS

CERTIFICATION VERIFICATION FORM

PDE-414

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmmt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Alderfer, Angela	Yes	Elementary K-6	Grades 9-12	Career Studies	1400	0	100
2	Anderson, Scott	Yes	Mid-Level Citiz. Ed Level II	Grades 7-8	History	1440	100	0
3	Botes, Kristina	Yes	Guidance Counselor	Grades 7-8	Guidance Counselor	1440	100	0
4	Brockman, Peter	Yes	Mathematics Level II	Grades 7-8	Project Lead The Way / Digital Literacy	1440	100	0
5	Buzzard, Emily	Yes	Special Education, Elementary K-6level 1	Grades 7-12	Special Education	1440	100	0
6	Chimino, Brooke	Yes	Mathematics Level II	Grades 9-12	Mathematics	1440	100	0
7	Cieszkowski, Katherine	Yes	Ment and/or Phys Handicappd	Grades 7-12	SPED	1440	100	0
8	Conforti, Michael	Yes	Earth & Space Science Level II	Grades 9-12	Earth Science	1440	100	0
9	Conner, David	Yes	SPED	Grades 7-12	SPED	1440	100	0
10	Daniels, Timothy	Yes	Secondary Principal Administrative II	Grades 7-12	CEO	1440	100	0
11	Devinney, Mollie	Yes	Biology Level I	Grades 7-12	Biology/Intro to Bio	1440	100	0
12	Dill, Andrew	Yes	Mid-Level Mathematics, Health and PE Level II	Grades 7-12	Health and PE	1440	100	0
13	DiMascola, Karen	Yes	English 7-12 Instructional I	Grades 7-12	English	1440	100	0
14	Dougherty, Sean	Yes	Guidance Counselor	Grades 9-10	Guidance Counselor	1440	100	0
15	Flick, James	Yes	Mathematics Level II	Grades 9-12	Mathematics	1440	100	0
16	Garcia, Desiree	Yes	Spanish	Grades 7-12	Spanish	1440	100	0
17	Giangiulio, Christine	Yes	Biology	Grades 9-12	Biology	1440	100	0
18	Graham, Jane	Yes	Biology Level I	Grades 9-12	Biology	1440	100	0
19	Hufford, Daniel	Yes	Spanish	Grades 9-12	Spanish	1440	100	0
20	Hall, Nathan	Yes	ELL	Grades 7-12	ELL	1440	100	0
21	Hughes, Tyler	Yes	Mathematics Level I	Grades 7-9	Mathematics	1440	100	0
22	Jenkins, Jamie	Yes	SPED level I	Grades 7-12	SPED - Dept head	1440	100	0
23	Journey, Ryan	Yes	Special Education, Elementary K-6level 1	Grades 7-12	Special Education	1440	100	0
24	Kalb, Alicia	Yes	Music Level I	Grades 7-12	Music	1440	100	0
25	Kass, Michael	Yes	Special education, Social Studies, Instructional I	Grades 7-12	Special Education	1440	100	0
26	Kroll, Sarah	Yes	Biology, General Science Level II	Grades 9-12	Biology/ Intro to Bio	1440	100	0
27	Krzanowski, Amber	Yes	SPED Mid Level English Level I	Grades 7-12	SPED	1440	100	0
28	LeGendre, Annette	Yes	Physics & Mathematics Level II	Grades 10-12	Mathematics/ Physics	1440	100	0
29	Light, Gerri	No	Mathematics / General Science Pvt School	Grades 9-12	Director of AcademicTechnology	1440	0	100
30	Longenecker, Nicole	Yes	English Level I	Grades 9-12	English	1440	100	0
31	Majersky, Maria	Yes	Math Level I	Grades 9-12	Mathematics	1440	100	0
32	Markiw, Sherri	Yes	Ment and/or Phys Handicappd Level II	Grades 7-12	Life skills	1440	100	0
33	Mellon, Cresta	yes	Chemistry	Grades 9-12	Chemistry	1440	100	0
34	Minnick, Sarah	Yes	Social Studies Level I	Grades 8-12	History	1440	100	0
35	Moneta, Jane	Yes	Secondary School Counselor II	Grades 7-12	Guidance Counselor	1440	100	0
36	Nappi, Dennis	Yes	Special Ed, English 7-12, Instructional I	Grades 7-12	Center Director	1440	100	0

37	Nesti, Victoria	Yes	Social studies, English	Grades 7-12	Center Director	1440	100	0
38	Ontjes, Amanda	Yes	Mathematics Level II	Grades 9-12	Mathematics	1440	100	0
39	Pearson, Debra	Yes	Ment and/or Phys Handicappd Level II	Grades 7-12	SPED	1440	100	0
40	Pillard, Laura	Yes	English 7-12, Elem K-6, Instructional I	Grades 9-12	English	1440	100	0
41	Potts, Lindsay	Yes	Elementary K-6 Mid-Level Math Level I	Grades 7-12	Mathematics	1440	100	0
42	Reighard, Amanda	Yes	English Level I	Grades 7-12	English	1440	100	0
43	Reighard, Eric	Yes	Social Studies Level I	Grades 7-12	History Economics	1440	100	0
44	Ricci, Linda	NO	School Nurse-part time	grades 7-12	School Nurse	720	0	100
45	Rothrock, Dana	Yes	Art Level I	Grades 9-12	Art, Digital Photography	1440	100	0
46	Rupp, Amy	Yes	Principal K-12	Grades 7-12	Grades 7-12 Principal	1440	100	0
47	Russo, Lisa	Yes	SPED; Elementary K-6 Level II	Grades 7-12	SPED	1440	100	0
48	Ryan, Beth	Yes	Mathematics Level I	Grades 9-12	Mathematics	1440	100	0
49	Simmons, John	Yes	Math 7-12 Social Studies Level I	Grades 9-12	Civics / Advanced History	1440	100	0
50	Skwarecki, John	Yes	Social Studies, English Level I	Grades 9-12	World History/Civics	1440	100	0
51	Smith, Megan	Yes	Social studies	Grades 9-12	Civics	1440	100	0
52	Staley, Brian	Yes	English 7-12Spanish Level II	Grades 7-12	Center Director	1440	100	0
53	Sullivan, Bridget	Yes	English Level II	Grades 9-12	English	1440	100	0
54	Thomas, Neal	Yes	Health and PE Level I	Grades 9-12	Health and PE	1440	100	0
55	Thompson, Kelly	Yes	Elem K-6 English Level II	Grades 9-12	English	1440	100	0
56	Throckmorton, Leah	Yes	Biology, English Level I	Grades 9-12	English	1440	100	0
57	Tkach, Richard	Yes	English Level II	Grades 9-12	English	1440	100	0
58	Vanderlaag, Lisa	Yes	Elem K-6, english, SPED Level I	Grades 7-12	SPED	1440	100	0
59	Weller-Hall, Abigail	Yes	English Level II	Grades 9-12	English	1440	100	0
60	West, Heath	Yes	Music Level I	Grades 9-12	Music 9-12	1440	100	0
61	Wright, Corynne	Yes	Art	Grades 7-12	Art, FCS	1440	50	50
62	Zielen, Keith	Yes	Mathematics Level II	Grades 9-12	Mathematics	1440	100	0

Total Number of Administrators (do not include CEO) ___2___

Total Number of Teachers ___55___ Counselors ___3___ School Nurses ___1___ Others _____

Total Number of Professional Staff _62_____