

Central PA Digital Lrng Foundation CS

Charter Annual Report

07/01/2012 - 06/30/2013

**CENTRAL PENNSYLVANIA
DIGITAL LEARNING FOUNDATION, INC.**

**FINANCIAL STATEMENTS AND
AUDITOR'S REPORT ON
BASIC FINANCIAL STATEMENTS**

FOR THE YEAR ENDED JUNE 30, 2012

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
Required Supplemental Information Management's Discussion and Analysis	2 - 6
BASIC FINANCIAL STATEMENTS	
District-Wide Financial Statements	
Statement of Net Assets	7
Statement of Activities	8
Fund Financial Statements	
Governmental Funds	
Balance Sheet	9
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	10
Statement of Revenues, Expenditures, and Changes in Fund Balances	11
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	12
Notes to Financial Statements	13 - 21
REQUIRED SUPPLEMENTAL INFORMATION	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	22
Notes to Required Supplemental Information	23

Young, Oakes, Brown & Company, P.C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Central Pennsylvania Digital Learning
Foundation, Inc.
1415 Sixth Avenue
Altoona, PA 16602

We have audited the accompanying financial statements of the governmental activities and major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of and for the year ended June 30, 2012, which collectively comprise the School's basic financial statements as listed in the Contents. These financial statements are the responsibility of the Central Pennsylvania Digital Learning Foundation, Inc.'s management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 2 through 6 and 22 through 23 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.

Young, Oakes, Brown & Company, P.C.

November 27, 2012

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION

MANAGEMENT DISCUSSION AND ANALYSIS

This section of Central Pennsylvania Digital Learning Foundation's annual financial report presents our discussion and analysis of the CPDLF's financial performance during the fiscal year that ended on June 30, 2012.

FINANCIAL HIGHLIGHTS

- This was CPDLF's tenth year of operation. The net assets for the period ending June 30, 2012 were \$1,889,489 and represent an increase of \$7,853 even though revenues were 5.5% lower than the previous year .
- The overall revenue decrease is reflecting a lower number of enrollments compared to previous years as well as the end of the ARRA IDEA funding.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of financial statements that present distinctly different views of CPDLF:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about CPDLF's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual* parts of CPDLF, reporting CPDLF's operations in *more detail* than the government-wide statements.
- All of CPDLF activities are governmental activities and are presented in the governmental fund statements.

The financial statements also include notes that explain some of the information presented in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of CPDLF's budget for the year.

Government-wide Statements

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

The two government-wide statements report CPDLF's *net assets* and how they have changed. Net assets – the difference between CPDLF's assets and liabilities – is one way to measure CPDLF's financial health or *position*.

- Over time, increases or decreases in CPDLF's net assets are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess CPDLF's overall health, consider additional non-financial factors such as changes in enrollment, special education mandates and legislation relative to cyber charter schools.
- Governmental funds: All of CPDLF's services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view which indicates whether there are more or fewer financial resources that can be spent in the near future to finance CPDLF programs.

CPDLF'S NET ASSETS

	As of 6/30/12	As of 6/30/11
Current and Other Assets	\$ 2,097,189	\$ 2,104,189
	-	
Total Assets	\$ 2,097,189	\$ 2,104,189
Other Liabilities	\$ 207,700	\$ 222,653
Total Liabilities	\$ 207,700	\$ 222,653
Net Assets:		
Unrestricted	\$ 1,889,489	\$ 1,881,636
Total Net Assets	\$ 2,097,189	\$ 2,104,289

CPDLF'S CHANGES IN NET ASSETS

Governmental Activities

	2012	2011
<u>REVENUES</u>		
<u>Program Revenues</u>		
Charges for Services	\$ 1,225,667	\$ 1,250,040
Operating Grants and Contributions	58,159	102,357
Interest Earnings	\$ 9,803	\$ 16,181
Miscellaneous Income	754	138
	<hr/>	<hr/>
Total Revenues	\$ 1,294,383	\$ 1,368,716
	<hr/>	<hr/>
<u>Expenses</u>		
Instruction	657,827	671,567
Instructional Student Support	379,172	396,388
Administrative and Financial Support Services	209,535	191,516
Operation and Maintenance of Plant Services	39,996	32,215
	<hr/>	<hr/>
Total Expenses	\$ 1,286,530	\$ 1,291,686
	<hr/>	<hr/>
Increase in Net Assets	\$ 7,853	\$ 77,030
<u>Net Assets</u> - Beginning	<u>1,881,636</u>	<u>1,804,606</u>
<u>Net Assets</u> - Ending	<u>\$ 1,889,489</u>	<u>\$ 1,881,636</u>

Revenues for CPDLF for the year ended 6/30/12 were \$1,294,383. For the year ended 6/30/11, revenues were \$1,368,716.

94% of the income is derived from the home districts of the students enrolled in CPDLF. CPDLF is reimbursed at the home district's per pupil subsidy rate which is determined by PDE.

Expenses for CPDLF's governmental activities totaled \$1,286,530. Prior year expenses were \$1,291,686. Fifty-one percent of expenditures were for direct instruction (\$657,827). Direct instruction expenses were \$671,567 in the prior year.

Instructional student support expenses were \$379,172 (30%) compared with \$396,388 (31%) for fiscal year ended 6/30/11. \$209,535 (16%) was expended for administrative & financial support services. 2011 expenses for this function were \$191,516 (15%). The remaining \$39,996 (3%) was spent on rent and related facility expenses.

General Fund Budgetary Highlights

CPDLF's budget is prepared on the modified accrual basis of accounting. The original budget was also the final budget. Revenues and instructional expenses were higher than budgeted due to increased enrollment.

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Local Sources	\$ 1,270,000	\$ 1,271,897	\$ 1,897
State Sources	30,000	21,832	(8,168)
Federal Sources	-	-	-
Total Budgeted/Actual Revenues	\$ 1,300,000	\$ 1,293,729	\$ (6,271)
<u>Expenditures</u>			
Regular Programs	\$ 642,000	\$ 497,599	\$ 144,401
Special Programs	160,000	160,229	(229)
Pupil Personnel Services	130,000	121,706	8,294
Instructional Staff Services	160,000	249,474	(89,474)
Administrative Services	33,000	42,063	(9,063)
Pupil Health	5,000	3,087	1,913
Business Services	110,000	165,629	(55,629)
Operation & Mtn of Plant Services	50,000	39,996	10,004
Central & Other Supp Services	10,000	4,904	5,096
Total Budgeted/Actual Expenditures	\$ 1,300,000	\$ 1,284,687	\$ 15,313

Actual revenue was \$5,617 less than the final budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CPDLF leases space from the Greater Altoona Career and Technical Center at a monthly rate of \$3,333. CPDLF'S capital assets consist of the phone system. CPDLF owns no land or buildings and there is long-term debt. The capitalized assets are depreciated over their estimated useful life using the straight-line method and are fully depreciated.

Contacting the Cyber Financial Management

If you have questions about this report or wish to request additional financial information, please contact Camilla Houy, CPA at 1500 4th Avenue, Altoona, PA 16602, (814) 932-1396.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
 STATEMENT OF NET ASSETS
 JUNE 30, 2012

	Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 799,896
Investments	999,019
Due from Other Governments	225,986
Prepaid Expense	72,288
Capital Assets, Net of Accumulated Depreciation:	
Furniture and Equipment	0
TOTAL ASSETS	\$2,097,189
 <u>LIABILITIES</u>	
Accounts Payable	\$ 119,313
Accrued Salaries and Benefits	49,030
Payroll Deductions and Withholdings	39,122
Other Payables	235
 Total Liabilities	 \$ 207,700
 <u>Net Assets</u>	
Invested in Capital Assets Net of Related Debt	\$ 0
Unrestricted	1,889,489
TOTAL NET ASSETS	\$2,097,189

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

----- Program Revenues -----	Net (Expense) Revenue and ----- Changes in Net Assets -----	
Charges for Services	Operating Grants and Contributions	Governmental Activities
\$ 622,663	\$ 38,392	\$ 3,228
366,272	19,767	6,867
<u>236,732</u>	<u>0</u>	(<u>12,799</u>)
\$1,225,667	\$ 58,159	(\$ 2,704)
<hr/>	<hr/>	<hr/>
\$1,225,667	\$ 58,159	(\$ 2,704)
<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		\$ 9,803
		<u>754</u>
		\$ 10,557
		<hr/>
		\$ 7,853
		<u>1,881,636</u>
		<u>\$1,889,489</u>

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 JUNE 30, 2012

**General
Fund**

ASSETS

Cash and Cash Equivalents	\$ 799,896
Investments	999,019
Due from Other Governments	225,986
Prepaid Expense	<u>72,288</u>
TOTAL ASSETS	\$2,097,189

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 119,313
Accrued Salaries and Benefits	49,030
Payroll Deductions and Withholdings	39,122
Other Payables	<u>235</u>
Total Liabilities	\$ 207,700

Fund Balances

Nonspendable Fund Balance	\$ 72,288
Unassigned Fund Balance	<u>1,817,201</u>
Total Fund Balances	\$1,889,489

TOTAL LIABILITIES AND FUND BALANCES	\$2,097,189
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See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2012**

Total Fund Balances – Governmental Funds \$1,889,489

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

Capital assets used in governmental activities are not financial resources, and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$5,789 and the accumulated depreciation is \$5,789.

0

Total Net Assets – Governmental Activities

\$1,889,489

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2012

	<u>General Fund</u>
<u>Revenues</u>	
Local Sources	\$1,271,897
State Sources	21,832
Federal Sources	<u>0</u>
Total Revenues	<u>\$1,293,729</u>
<u>Expenditures</u>	
Instruction	\$ 657,827
Support Services	<u>626,860</u>
Total Expenditures	<u>\$1,284,687</u>
Excess of Revenues Over Expenditures	<u>\$ 9,042</u>
<u>Other Financing Sources</u>	
Miscellaneous Income	\$ 654
Refund of Prior Year Receipts	(<u>1,843</u>)
Total Other Financing Sources	<u>(\$ 1,189)</u>
Net Change in Fund Balance	<u>\$ 7,853</u>
<u>Fund Balances</u> - July 1, 2011	<u>1,881,636</u>
<u>Fund Balances</u> - June 30, 2012	<u><u>\$1,889,489</u></u>

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2012

Total Net Change in Fund Balances – Governmental Funds \$7,853

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

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

Depreciation Expense	\$0	<u>0</u>
Change in Net Assets of Governmental Activities		<u>\$7,853</u>

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

Note 1: Summary of Significant Accounting Policies

Description of School

The Central Pennsylvania Digital Learning Foundation, Inc. (the School) operates one school in Blair County, Pennsylvania. The School operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provision of the School Laws of Pennsylvania and under a ten-member Board of Trustees.

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

The Reporting Entity

The Central Pennsylvania Digital Learning Foundation, Inc., for financial reporting purposes, presents the general fund, which is relevant to the operations of the school. The initial financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from Central Pennsylvania Digital Learning Foundation, Inc. charter school.

The Central Pennsylvania Digital Learning Foundation, Inc. is a not-for-profit organization but is reported as a governmental organization because it has one or more of the following characteristics:

- a. Popular election of officers or appointment (or approval) of a controlling majority of the members of the organization's governing body by officials of one or more state or local governments;
- b. The potential for unilateral dissolution by a government with the net assets reverting to a government; or
- c. The power to enact and enforce a tax levy.

As required by generally accepted accounting principles, these financial statements present the entity; and upon the application of accounting and legal criteria, the financial statements do not include any other organization since no potential component units exist.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the School.

The statement of activities demonstrates the degree to which the direct expense of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to District's or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

Government-Wide and Fund Financial Statements (Continued)

Interest income and other items not properly included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Most 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 (available if they are collected within 60 days of the end of the current fiscal period); however, certain grant revenues from other governmental units are considered available when the corresponding expenditures are incurred, even though collection may occur subsequent to sixty days after the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded as a liability at June 30, 2012.

The School reports the following major governmental funds:

General Fund

The general fund is the School's primary operating fund. It accounts for all financial resources of the School, except those specifically required by law to be accounted for in another fund.

Private-sector standards of accounting, and financial reporting standards issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Amounts reported as *program revenues* include (1) charges to District's for tuition, fees, rental, material, supplies, or services, provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

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.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration of the general fund.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

Encumbrances (Continued)

Encumbrances outstanding at year-end are reported as assigned governmental fund balances since they do not constitute expenditures or liabilities.

There were no encumbrances outstanding as of June 30, 2012.

Capital Assets

Capital assets, which include a telephone system is reported in the government-wide financial statements. The School defines capital assets as assets with an initial, individual cost of more than \$5,000 for computer hardware, teleconferencing equipment, audiovisual equipment, office furniture and equipment, classroom equipment, teaching aides, and vehicles and \$0 for land, land improvements, buildings, and building and leasehold improvements and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

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

Land improvements, buildings, building and leasehold improvements, computer hardware, teleconferencing equipment, audiovisual equipment, office furniture and equipment, classroom equipment, teaching aides, and vehicles of the School are depreciated using the straight-line method over the following estimated lives:

<u>Assets</u>	<u>Years</u>
Telephone System	5

Cash and Cash Equivalents

Cash and temporary investments consist of cash on hand and demand deposits. For purposes of reporting cash flows, all highly, liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

Income Taxes

Central Pennsylvania Digital Learning Foundation, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, Central Pennsylvania Digital Learning Foundation, Inc. has made no provision for federal income taxes in the accompanying financial statements.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

Net Assets

Net assets represent the difference between assets and liabilities.

Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through November 27, 2012, the date the financial statements were available to be issued.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012
(CONTINUED)

Note 2: Due from Other Governments

The account represents the \$225,986 due from various school districts at June 30, 2012, who had students that attended Central Pennsylvania Digital Learning Foundation, Inc. charter school during the 2011-2012 school year.

Note 3: Accumulated Leaves

Vacation

Charter school employees who are required to work on a twelve-month schedule are credited with vacation at rates, which vary with length of service or job classification. Accumulated vacation (for most employee categories) may be taken or paid if the amount is within certain limits. The accumulated vacation for fiscal year 2012 was \$5,203, and is included in the general fund caption "Accrued Salaries and Benefits."

Note 4: Pension Plan

Plan Description

Name of Plan

The name of the plan is the Public School Employee's Retirement System (the System).

Type of Plan

This plan is a governmental cost sharing multiple-employer defined benefit plan.

Benefits

Retirement and disability, legislative mandated ad hoc cost-of-living adjustments, health care insurance premium assistance to qualifying annuitants.

Authority

The Public School Employee's Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 PA C.S. 8101-8535).

Annual Financial Report

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 Diane J. Wert, Office of Financial Management and Budget, PSERS, 5 North Fifth Street, Harrisburg, Pennsylvania 17101-1905. This report is also available in the publications section of the PSERS site on the Internet at www.psers.state.pa.us/publications/cafr/index.htm.

Funding Policy

Authority

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers, and the Commonwealth.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2012
 (CONTINUED)

Note 4: Pension Plan (Continued)

Funding Policy (Continued)

Contribution Rates

Member Contributions

Active members who joined the System prior to July 22, 1983, contribute at 5.25 percent (Membership Class TC) or at 6.50 percent (Membership Class TD) of the member's qualifying compensation. Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25 percent (Membership Class TC) or at 7.50 percent (Membership Class TD) of the member's qualifying compensation. Members who joined the System after June 30, 2001 and before July 1, 2011, contribute at 7.50 percent (automatic Membership Class TD). For all new hires and for members who elected Class TD membership, the higher contribution rates began with service rendered on or after January 1, 2002. Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.50% (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute at 10.30% (base rate) of the member's qualifying compensation. Membership Class T-E and Class T-F are affected by a "shared risk" provision in Act 120 of 2010 that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.50% and 9.50% and Membership Class T-F contribution rate to fluctuate between 10.30% and 12.30%.

Employer Contributions

Contributions required of employers are based upon an actuarial valuation. For fiscal year ended June 30, 2012, the rate of employer's contribution was 8.65 percent of covered payroll. The 8.65 percent rate is composed of a pension contribution rate of 8.00 percent for pension benefits and .65 percent for healthcare insurance premium assistance.

The charter school's contributions to the pension program for the years ended June 30, 2012, 2011, and 2010 were \$32,782, \$18,349, and \$17,801, respectively, equal to the required contributions. The Charter School's employee contributions to the pension program for the years ended June 30, 2012, 2011, and 2010 were \$27,681, \$24,533, and \$27,878, respectively, equal to the required contributions.

Note 5: Deposits and Investments

As of June 30, 2012, the School had the following investments:

<u>Investment Type</u>	<u>Fair Value/ Carrying Amount</u>	<u>Maturity</u>
Certificate of Deposit - Altoona First	\$256,091	330 days
Certificate of Deposit - C & G Savings Bank	252,638	179 days
Certificate of Deposit - Investment Savings Bank	245,226	324 days
Certificate of Deposit - S & T Bank	<u>245,064</u>	144 days
Total Investments	<u>\$999,019</u>	

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012
(CONTINUED)

Note 5: Deposits and Investments (Continued)

Deposits at June 30, 2012, appear in the financial statements as summarized below:

Cash and Cash Equivalents	\$799,896
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Interest Rate Risk

The School does have an investment policy and acknowledges the risk that the market value of securities will fall due to changes in general interest rates.

Credit Risk

State law requirements for School deposits include the following:

- A. Obligations of (1) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (2) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth of Pennsylvania, or (3) any political subdivision of the Commonwealth of Pennsylvania, or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.
- B. Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral as provided by law, therefore, shall be pledged by the depository.

The School adheres to state statutes and prudent business practice. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the School.

Concentrations of Credit Risk

The School's investment policy does not address concentrations of risk; however, as shown above the certificates of deposits are insured by the Federal Deposit Insurance Corporation.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk but follows state law. The School's bank balance is \$1,009,887. Of the bank balance, \$488,713 is covered by Federal Depository Insurance and \$521,174 is collateralized by securities held by the pledging financial institution's trust department or agent, but not in the School's name.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the School will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of June 30, 2012, the School's investment balance of \$999,019 was exposed to custodial credit risk because \$8,729 of the bank balance was uninsured and uncollateralized.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012
(CONTINUED)

Note 6: Capital Assets

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

	<u>Beginning Balance July 1, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance June 30, 2012</u>
<u>Governmental Activities</u>				
Capital Assets, being depreciated:				
Furniture and Equipment	\$5,789	\$ 0	\$0	\$5,789
	_____	_____	-	_____
Total Capital Assets, being depreciated	\$5,789	\$ 0	\$0	\$5,789
	_____	_____	-	_____
Accumulated Depreciation for:				
Furniture and Equipment	\$5,209	\$ 580	\$0	\$5,789
	_____	_____	-	_____
Total Accumulated Depreciation	\$5,209	\$ 580	\$0	\$5,789
	_____	_____	-	_____
Governmental Activities Capital Assets, Net	\$ 580	(\$ 580)	\$0	\$ 0
	=====	=====	=	=====

Depreciation expense was charged to governmental functions as follows:

Administrative and Financial Support Services	\$580
	=====
Total Depreciation Expense, Governmental Activities	\$580
	=====

Note 7: Related Party Transactions

The school is cost sharing with Altoona Area School District, a member district, for supplies and certain employee benefits as a cost reduction process.

Note 8: Insurance

Effective January 1, 2009, the School was self-insured through Highmark Blue Cross/Blue Shield for both medical and prescription services. There was also stop loss insurance purchased from Highmark Life and Casualty.

The other area of employee related cost that is self-insured is the area of dental care. The dental care plan is provided by Delta Dental. The employer is responsible to pay all dental claims and a monthly service fee per employee.

Note 9: 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; and natural disasters for which the school carries commercial insurance.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012
(CONTINUED)

Note 10: Litigation

In the normal course of conducting the business affairs and in providing education to the students of the area, the School becomes involved in lawsuits. Management indicates that it is presently not involved in any lawsuits regarding issues and incidents at the School.

Note 11: Federal and State Compliance Under Financial Assistance Grants and Programs

Grantor agencies reserve the right to perform certain audit work in addition to the work performed by the school's independent auditors. Disallowed costs, if any, resulting from such additional work, would have to be absorbed by the school. Management does not believe that any significant costs will be incurred by the school if such additional audits should occur.

Note 12: On Behalf of Payments for Fringe Benefits

Effective July 1, 2011, Cyber Schools no longer qualify to receive on-behalf payments for social security. The Commonwealth of Pennsylvania's share of retirement benefits of \$19,767 are included in the basic financial statements as revenue.

Note 13: GASB Statement #45

GASB Statement 45, is an accounting and financial reporting provision requiring government employers to measure and report the liabilities associated with other (than pension) postemployment benefits (or OPEB). Reported OPEBs may include post-retirement medical, pharmacy, dental, vision, life, long-term disability and long-term care benefits that are not associated with a pension plan. Government employers required to comply with GASB 45 include all states, towns, education boards, water districts, mosquito districts, public schools and all other government entities that offer OPEB and report under GASB. The School's management elected not to record the immaterial amount related to employees OPEB benefits.

Note 14: Fund Balance Reporting

The School has adopted GASB #54 as part of its 2011-2012 fiscal year reporting. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the School's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB #54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The School has prepaid expenses that are considered nonspendable.

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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012
(CONTINUED)

Note 14: Fund Balance Reporting (Continued)

Restricted - amounts limited by external parties or legislation. Ex.: Debt covenants.

Committed - amounts limited by Board policy or Board action. Ex.: Future anticipated costs. Action must be taken by the Board to commit fund balance for the designated purpose prior to the end of the fiscal year.

Assigned - amounts that are intended for a particular purpose.

Unassigned - amounts available for consumption or not restricted in any manner.

The total fund balance could consist of several portions including restricted, committed, assigned and unassigned.

1. Restricted Fund Balance to the extent that expenditures related to the restriction contributed to the excess of expenditures over revenues.
2. Committed Fund Balance to the extent that expenditures related to the commitment contributed to the excess of expenditures over revenues. If a plan for periodic use of committed fund balance is reviewed and approved by the Board, committed fund balance will not be reduced by more than the amount designated in the plan.
3. Assigned Fund Balance to the extent that expenditures related to the assignment contributed to the excess of expenditures over revenues.
4. Unassigned Fund Balance for any remaining excess of expenditures over revenues.

The Chief Executive Officer or designee may assign fund balance for items deemed appropriate at any time prior to the issuance of the audited financial statements for a given year.

The Chief Executive Officer or designee shall be responsible for the enforcement of this policy.

The School has classified its fund balances with the following hierarchy:

Nonspendable

The School has prepaid expenses of \$72,288 classified as nonspendable.

Spendable

The School has classified the spendable fund balances as Unassigned and considered each to have been spent when expenditures are incurred.

Unassigned

The unassigned fund balance for the general fund is \$1,817,201.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<u>Revenues</u>				
Local Sources	\$1,081,000	\$1,270,000	\$1,271,897	\$ 1,897
State Sources	33,000	30,000	21,832	(8,168)
Federal Sources	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$1,144,000</u>	<u>\$1,300,000</u>	<u>\$1,293,729</u>	<u>(\$ 6,271)</u>
<u>Expenditures</u>				
Regular Programs	\$ 600,993	\$ 642,000	\$ 497,599	\$ 144,401
Special Programs	84,932	160,000	160,229	(229)
Pupil Personnel Services	113,471	130,000	121,706	8,294
Instructional Staff Services	118,573	160,000	249,474	(89,474)
Administrative Services	16,282	33,000	42,063	(9,063)
Pupil Health	3,490	5,000	3,087	1,913
Business Services	142,770	110,000	165,629	(55,629)
Operation of Plant Services	35,000	50,000	39,996	10,004
Central and Other Support Services	<u>28,489</u>	<u>10,000</u>	<u>4,904</u>	<u>5,096</u>
Total Expenditures	<u>\$1,144,000</u>	<u>\$1,300,000</u>	<u>\$1,284,687</u>	<u>\$ 15,313</u>
Excess of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,042</u>	<u>\$ 9,042</u>
<u>Other Financing Sources (Uses)</u>				
Miscellaneous Income	\$ 0	\$ 0	\$ 654	\$ 654
Refund of Prior Year Receipt	<u>0</u>	<u>0</u>	(<u>1,843</u>)	(<u>1,843</u>)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>(\$ 1,189)</u>	<u>(\$ 1,189)</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,853</u>	<u>\$ 7,853</u>
<u>Fund Balances</u> - July 1, 2011	<u>0</u>	<u>0</u>	<u>1,881,636</u>	<u>1,881,636</u>
<u>Fund Balances</u> - June 30, 2012	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$1,889,489</u>	<u>\$1,889,489</u>

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2012

Budgetary Data

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

The Pennsylvania School Code dictates specific procedures relative to adoption of the charter school's budget and reporting of its financial statements, specifically:

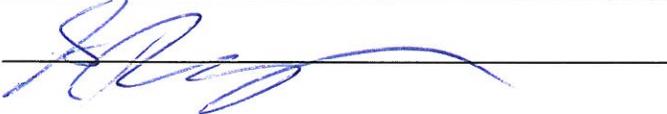
- The charter school is required to prepare an operating budget for the succeeding fiscal year.
- The board of directors may make transfers of funds appropriated to any particular item of expenditure during the last nine months of the fiscal year. An affirmative vote of a majority of all members of the board is required.
- Fund balances in the budgetary reserve may be appropriated based on resolutions passed by the Board of Trustees, which authorize the charter school to make expenditures.
- Included in the general fund budget are program budgets as prescribed by the state and federal agencies funding the program. These budgets are approved on a program-by-program basis by the state or federal funding agency.
- At the end of the year, any remaining amount in a budgeted item must be closed, as it is not permissible to carry the balance into the next year.
- The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The expenditures of the School presented on the financial statements are classified by Function.

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

Name of School Central Pennsylvania Digital Learning Foundation

Address of School 721 North Juniata Street, Suite 3, Hollidaysburg, PA 16648

CEO Signature 

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	2,253
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	37,190
	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	1,243,220
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	743
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	2,087
	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	29,169
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	

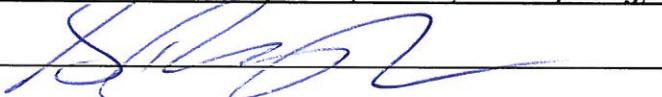
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER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

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			1,314,662

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

Name of School Central Pennsylvania Digital Learning Foundation

Address of School 721 North Juniata Street, Suite 3, Hollidaysburg, PA 16648

CEO Signature 

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	568,410
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	168,080
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	14,689
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	
	2130 Attendance Services	
	2140 Psychological Services	
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	216,394
	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	11,708
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	
	2360	Office of the Superintendent (Executive Director) Services	
	2370	Community Relations Services	
	2380	Office of the Principal Services	
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	3,569
2500		SUPPORT SERVICES - BUSINESS	226,875
	2510	Fiscal Services	
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	36,330
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	6,249
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
TOTAL EXPENDITURES		1,252,304

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = AMOUNT OF INCREASE TO FUND
BALANCE AS OF JUNE 30, 2013**

62,357



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF EDUCATION

333 MARKET STREET
HARRISBURG, PA 17126-0333
www.pde.state.pa.us

Bureau of Special Education
717-783-6913

FAX: 717-783-6139

May 6, 2009

Mr. Norman J. Miller
CEO
Central PA Digital Learning Foundation CS
1500 Fourth Avenue
Altoona, Pa 16602

Dear Mr. Miller:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the Central PA Digital Learning Foundation CS the week of April 7, 2009.

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

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

- Notification to the entity granting the charter of the failure of the charter school to comply with federal regulations.
- Deferment of the disbursement of state or federal funds pending resolution of the issue
- Reduction of the amount of funds (for example, by the amount of money it takes to provide an appropriate education to a particular child or children) if a district is unwilling to provide appropriate services

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

If you have any questions about this report, contact Patrick Scanlon, the Chairperson of the compliance monitoring team.

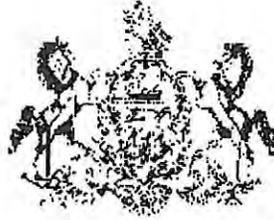
Please convey my thanks to all staff who participated in the review. Their time and assistance is appreciated.

Sincerely,

John J. Tommasini
Director

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

CC: Chairperson
Jill Deitrich
SD Monitoring File



Executive Summary
BSE Compliance Monitoring Review
of the
Central PA Digital Learning Foundation CS

PART I
SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau of Special Education (BSE) monitoring the week of April 7, 2009, the Central PA Digital Learning Foundation CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

B. General Findings

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

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

Commendations

In addition to reporting the status of compliance, the BSE wishes to recognize the Central PA Digital Learning Foundation CS for the following:

- The Charter School is commended for its communication among parents, students, mentors and facilitators.

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

C. Overall Findings

1. FACILITATED SELF-ASSESSMENT (FSA)

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

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

IMPROVEMENT PLAN REQUIRED	Yes	No
Effective use of Dispute Resolution	0	0
Graduation Rates (SPP)	0	1
Dropout Rates (SPP)	0	1
Suspensions (Rates)	0	0
Least Restrictive Environment (LRE) (SPP)	0	1
Participation in PSSA and PASA (SPP)	0	1
Participation in Charter-Wide Assessment	0	1
Public School Enrollment	0	1
Disproportionate Representation due to Identification, Educational Environment, Suspension or Expulsion	0	1

2. FILE REVIEW (Student case studies)

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

The status of compliance of the Central PA Digital Learning Foundation CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	71	2	87
Evaluation/Reevaluation: Process and Content	122	0	658
Individualized Education Program: Process and Content	462	8	300
Procedural Safeguards: Process and Content	113	6	1
TOTALS	768	16	1046

3. TEACHER AND PARENT INTERVIEWS

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

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	134	2	14
Program Implementation: Special Ed Teacher Interviews	277	0	33
Program Implementation: Parent Interviews	99	4	52
TOTALS	510	6	99

4. STUDENT INTERVIEWS

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

5. CLASSROOM OBSERVATIONS

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

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

PART II CORRECTIVE ACTION PROCESS

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

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

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

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

With respect to the File Review, because students were selected at random, findings are generalized to the entire population of students with disabilities. During the corrective action review, the BSE Single Point of Contact (SPOC) will select students at random and not focus solely on those students in the original sample, although specific circumstances may warrant follow up of students in the original sample. Consequently, the charter school should approach corrective action on a systemic basis. If there has been a finding of noncompliance regarding the appropriateness or implementation of an individual student's program, the individual students are identified by student number to the charter school and, because of the significance of the provision of a free appropriate public education (FAPE) to these students; the charter school must take immediate, individual corrective action.

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

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

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

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

Charter School: Central PA Digital Learning Foundation CS

Chief Executive Officer: Mr. Norman J. Miller

Special Education Director/Coordinator: _____

BSE Special Education Adviser: Patrick Scanlon

Date of Report: May 06, 2009 **Reminder: The timelines for corrective action of all non-compliance items may not exceed ONE YEAR from the Report of Findings Date.**

First Visit Date: _____

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Topical Area 1: Policies, Practices, and Procedures			
Y						1. FSA-ASSISTIVE TECHNOLOGY AND SERVICES Standard: The Local Education Agency (LEA) observed the requirement that the provision of assistive technology is reflected in the student's IEP			
Y						1A. FSA-HEARING AIDS Standard: Each public agency shall ensure that the hearing aids worn in school by children with hearing impairments, including deafness, are functioning properly. Each public agency must ensure that the external components of surgically implanted medical devices are functioning properly			
	N					2. FSA-POSITIVE BEHAVIOR SUPPORT Standard: LEA complies with the positive behavior support policy requirements			
Y						3. FSA-CHILD FIND Standard: LEA demonstrates compliance with annual public notice requirements.			
Y						4. FSA-CONFIDENTIALITY Standard The LEA is in compliance with confidentiality requirements.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
		X				5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION) Standard: The LEA uses dispute resolution processes for program improvement.			
		X				8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION Standard: The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. FSA-INDEPENDENT EDUCATIONAL EVALUATION Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
Y						11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES			
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING			
	N					15. FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.			
						INTERVIEW RESULTS (Parent)			
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			
					3	Always			
					2	Sometimes			
					0	Rarely			
					0	Never			
					0	Don't Know			
					0	Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					2 2 0 0 1 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
						GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
						GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
						GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
						GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			
						GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
						SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
		X				20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
						CLASSROOM OBSERVATIONS			
						CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
						CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
						CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
						CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
						CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
						CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
						P 55. My child does classroom work in a regular classroom with students without disabilities.			
					1 2 0 0 0 2	Always Sometimes Rarely Never Don't Know Does not Apply			
						P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities.			
					1 0 0 2 1 1	Always Sometimes Rarely Never Don't Know Does not Apply			
						GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
						GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
						GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
						GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
						GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
						GE 80. Is the student making progress within the general education curriculum?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
						GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
						SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
						SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
						SE 97. Have necessary supports been offered and/or provided to enable that participation?			
						SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
						SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
						SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
						SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						Topical Area 3: Performance Indicators			
		X				5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
Y						6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
Y						7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
		X				8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment			
Y						16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. FSA-DISTRICT-WIDE ASSESSMENT			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			
						FR 153. PTE-Consent Form is present in the student file			
						FR 154. Demographic data			
						FR 155. Reason(s) for referral for evaluation			
						FR 156. Proposed types of tests and assessments			
						FR 157. Parent signature or documentation of reasonable efforts to obtain consent			
						FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
						FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			
						FR 194. PTRE-Consent Form is present in the student file			
						FR 195. Demographic data			
						FR 196. Reason for reevaluation			
						FR 197. Types of assessment tools, tests and procedures to be used			
						FR 198. Contact person's name and contact information			
						FR 199. Parent has selected a consent option			
						FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FR 201. Agreement to Waive Reevaluation is present in the student file			
						FR 202. Waiver was completed within required timelines			
						FR 203. Reason reevaluation is not necessary at this time is included			
						FR 204. Contact person's name and contact information			
						FR 205. Parent has selected a consent option			
						FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
						FR 160. ER is present in the student file			
						FR 161. Evaluation was completed within timelines			
						FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
						FR 163. Demographic data			
						FR 164. Date report was provided to parent			
						FR 165. Reason(s) for referral			
						FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
						FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
						FR 168. Teacher observations and observations by related service providers, when appropriate			
						FR 169. Recommendations by teachers			
						FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			
						FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
						FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FR 173. Lack of appropriate instruction in reading			
						FR 174. Lack of appropriate instruction in math			
						FR 175. Limited English proficiency			
						FR 176. Present levels of academic achievement			
						FR 177. Present levels of functional performance			
						FR 178. Behavioral information			
						FR 179. Conclusions			
						FR 180. Disability Category			
						FR 181. Recommendations for consideration by the IEP team			
						FR 182. Evaluation Team Participants documented			
						FR 183. For students evaluated for SLD documentation of Agree/Disagree			
						FR 184. Documentation that the student does not achieve adequately for age, etc.			
						FR 185. Indication of process(es) used to determine eligibility			
						FR 186. Instructional strategies used and student-centered data collected			
						FR 187. Educationally relevant medical findings, if any			
						FR 188. Effects of the student's environment, culture, or economic background			
						FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
						FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
						FR 191. Observation in the student's learning environment			
						FR 192. Other data if needed			
						FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
						FR 207. RR is present in the student file			
						FR 208. Reevaluation was completed within timelines			
						FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)			
						FR 210. Demographic data			
						FR 211. Date IEP team reviewed existing evaluation data			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
						FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
						FR 214. Aptitude and achievement tests			
						FR 215. Current classroom based assessments and local and/or state assessments			
						FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
						FR 217. Teacher recommendations			
						FR 218. Lack of appropriate instruction in reading			
						FR 219. Lack of appropriate instruction in math			
						FR 220. Limited English proficiency			
						FR 221. Conclusion regarding need for additional data is indicated			
						FR 222. Reasons additional data are not needed are included			
						FR 223. Determination whether the child has a disability and requires special education			
						FR 224. Disability category(ies)			
						FR 225. Summary of findings includes student's educational strengths and needs			
						FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
						FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
						FR 228. Interpretation of additional data			
						FR 229. Documentation that the student does not achieve adequately for age, etc.			
						FR 230. Indication of process(es) used to determine eligibility			
						FR 231. Instructional strategies used and student-centered data collected			
						FR 232. Educationally relevant medical findings, if any			
						FR 233. Effects of the student's environment, culture, or economic background			
						FR 234. Data demonstrating that regular education instruction was delivered by personnel, including the ESL program, if applicable			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
						FR 236. Observation in the student's learning environment			
						FR 237. Other data if needed			
						FR 238. Statement for all 6 items			
						FR 239. Documentation of Evaluation Team Participants			
						FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
						P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
						P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
						P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
						P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
						P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
						P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
						P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
						SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
						FR 241. Invitation is present in the student file			
						FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
						FR 243. Demographic data			
						FR 244. Purpose(s) of the meeting			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
						FR 246. For transition services that are likely to be provided or paid for by other agencies, evidence that representatives of the agency(ies) were invited to attend the IEP meeting			
						FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
						FR 248. Invited IEP team members			
						FR 249. Date/time/location of meeting			
						FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
						FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
						FR 252. Demographic data			
						FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
						FR 254. Form designates which members will submit written input prior to the meeting			
						FR 255. Parent written consent is documented			
					0	FR 256. The team members excused:			
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
						c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
						FR 257. IEP is present in the student file			
						FR 258. IEP was completed within timelines			
						FR 259. Demographic data			
						FR 260. IEP implementation date			
						FR 261. Anticipated duration of services and programs			
						FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
						FR 263. Parents			
						FR 264. Student			
						FR 265. General Education Teacher			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FR 266. Special Education Teacher			
						FR 267. Local Education Agency Representative			
						FR 268. Career/Technical Education (CTE) Representative			
						FR 269. CTE Representative was in attendance if student was attending CTE			
						FR 270. Community Agency Representative			
						FR 271. Teacher of the Gifted			
						FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
						FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						SPECIAL CONSIDERATIONS (File Reviews)			
						FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
						FR 275. If the student is deaf or hard of hearing, a communication plan			
						FR 276. If the student has communication needs, needs must be addressed in the IEP			
						FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
						FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
						FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
						FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
						FR 281. Student's present levels of academic achievement			
						FR 282. Student's present levels of functional performance			
						FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
						FR 285. How the student's disability affects involvement and progress in the general education curriculum			
						FR 286. Strengths			
						FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
						FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			
						FR 289. Postsecondary goals for education and training, employment, and, as needed, independent living			
						FR 290. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
						FR 291. Transition services/activities (including courses of study) to support postsecondary goals			
						FR 292. Measurable annual goals that will reasonably enable the student to meet the desired post-school goals			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
						FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)			
						FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
						FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA			
						FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
						FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
						FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
						FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
						FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
						FR 302. Measurable Annual Goals			
						FR 303. Description of how student progress toward meeting goals will be measured			
						FR 304. Description of when periodic reports on progress will be provided to parents			
						FR 305. Documentation of progress reporting on Annual Goals			
						FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
						FR 307. Program Modifications and Specially-Designed Instruction			
						FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			
						FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
						FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
						FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
						FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			
						FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
						FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
						FR 316. A conclusion regarding student eligibility for ESY			
						FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
						FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
						FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						EDUCATIONAL PLACEMENT (File Reviews)			
						FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
						FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
						FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
						FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
						FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
						FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
						FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
						FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
						P 28. Were you invited to participate in your child's most recent IEP team meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						P 29. Did you participate in developing the current IEP for your child?			
						P 30. Was the meeting held at a time and location that was convenient for you?			
						P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
						P 32. Was the input you provided considered in the development of your child's current IEP?			
						P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
						P 35. Was the current IEP developed at the IEP meeting?			
						P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
						P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
						P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
						P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
						P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
						GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
						GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
						GE 76. Were those recommendations considered by the IEP team?			
						GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
						GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
						P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons (cue: vs. for example lack of staff, lack of funds, lack of availability of services)?			
						GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
						GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
						GE 83. Is the current IEP appropriate to meet this student's educational needs?			
						SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
						SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
						SE 103. Are the student's annual goals based on the PA Academic Standards or, if appropriate, alternate standards?			
						SE 104. If appropriate, are the student's annual goals based on functional performance?			
						SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
						SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the child, did the IEP team address those recommendations in development of the child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
						SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
						SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
						SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
						P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
						P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					5 0 0 0 0 0	P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
						P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
						GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
						GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
						GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
						SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
						SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
						SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
						SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
						SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
						SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
						SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)			
						P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
						P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
						P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
						P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
						P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
						SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
						SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
						P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
					3 0 0 0 0 2	P 59. I am satisfied with the transition services developed for my child. Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 0 0 0 0	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
						SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
						SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						(File Reviews)			
						FR 328. NOREP/PWN is present in the student file			
						FR 329. Demographic data			
						FR 330. Type of action taken			
						FR 331. A description of the action proposed or refused by the LEA			
						FR 332. An explanation of why the LEA proposed or refused to take the action			
						FR 333. A description of the other options the IEP team considered and the reason why those options were rejected (if action is in regard to educational placement, options considered must begin with the regular education environment with supplementary aids and services)			
						FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
						FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
						FR 336. Educational placement recommended (including amount and type)			
						FR 337. Signature of school district superintendent or charter school CEO or designee			
						FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			
						FR 339. Parent has selected a consent option			
						FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						INTERVIEW RESULTS (Parent)			
						P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
						P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me.			
					5	Always			
					0	Sometimes			
					0	Rarely			
					0	Never			
					0	Don't Know			
					0	Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
					5 0 0 0 0 0	P 54. I am a partner with school personnel when we plan my child's education program. Always Sometimes Rarely Never Don't Know Does not Apply			
					1 1 5	P 66. Tell me anything you really like about your child's special education program. d. staff's knowledge, training k. staff's understanding and attitude n. other Polite & helpful. They make the student a part of everything. Teachers are wonderful. More parent input. Great improvements in reading & in speech.			
					5	P 67. Tell me anything you would like to change about the program. n. other Everything is good. Nothing Nothing Nothing Nothing			
					4	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. c. Agree			
						P 69. Additional comments about your child's program. Helps a lot especially with his disability. He was initially frustrated. When it was on computers, then they gave him some books and he did better. Well satisfied. The teachers go out of their way to help the students. Really great teachers.			
						SE 101. Do you hold the required certification to implement this student's program?			
						Topical Area 8: Student Interview Results			
						S 126. What kind of support are you currently receiving?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1	a. Learning Support			
					1	h. Emotional Support			
						S 127. Is this support enough to help you be successful in your school program?			
						S 128. How satisfied are you with your high school educational program?			
					2	Very			
					0	Somewhat			
					0	A Little			
					0	Not at All			
					0	Don't Know			
						S 129. What do you like best about the program?			
						S 130. What do you like least about the program?			
						S 131. How satisfied are you with your special education supports/services?			
					2	Very			
					0	Somewhat			
					0	A Little			
					0	Not at All			
					0	Don't Know			
						S 132. What do you like best about the special education supports/services?			
						S 133. What do you like least about the special education supports/services?			
						S 134. How much time do you spend with students who do not have disabilities?			
					0	Too Much			
					1	Enough			
					0	A Little			
					0	Not Enough			
					1	Don't Know			
						S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones			
						S 137. If no, why not			
						S 138. Were you invited to participate in the last IEP meeting? Other			
						S 139. Did you participate in the last IEP meeting? Other			
						S 140. Do you have a post secondary transition program? Other			
						S 141. Do you have an employment transition program? Other			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						S 142. Do you have a community living transition program? Other			
						S 143. Did you assist in the development of the transition program? Other			
						S 144. Is that transition plan being followed? Other			
						S 145. Did you discuss what you would do after graduation or finishing high school? Other			
					2	S 146. Which of the following agencies participate in your IEP development? g. Don't Know			
						S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
						S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community?			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			

School Profile

Demographics

721 N. Juniata St. Suite 3
Hollidaysburg, PA 16648
(814)682-5258

Phase:
CEO Name:
CEO E-mail address:

Phase 2
George B. Toth
btoth@cpdlf.org

Governance and Staff

Leadership Changes

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

The CPDLF Board of Trustees had the following changes for 2012-2013.

Mrs. Barbara Parkins, Board Member, from the Greater Johnstown School District, who retired June 30, 2012, was replaced by Dr. Gerald Zahorchak of the Greater Johnstown School District effective August 16, 2012. Dr. Dennis E. Murray, CPDLF Board Member, from the Altoona Area School District was replaced by Brad Hatch from the Altoona Area School District on August 16, 2012. Mr. Mike Lingenfelter, CPDLF Board Secretary, from the Bellwood Antis School District was replaced by Donna Tyler effective June 13, 2013.

Parent Representative, Cheryl McKee, whose son graduated from CPDLF in June 2012, was replaced by Colleen Harlow for the 2012-2013 school year.

Chief Executive Officer changes are as follows:

Chief Executive Officer Dr. Norman J. Miller, resigned as CEO on August 17, 2012 and was replaced by Dr. Dennis E. Murray. Subsequently, Dr. Dennis E. Murray took medical leave as of the end of December 2012 and was replaced by Dr. Mary Louise Ray, as a substitute CEO. In April 2013, Dr. G. Brian Toth was appointed assistant CEO in addition to Dr. Ray being substitute CEO. On June 13, 2013, Dr. Mary Louise Ray (Altoona Area School District) stepped down as CEO and was replaced by Dr. G. Brian Toth (Bellwood-Antis School District). This change was a result of the non-renewal of the Management Contract with CPDLF and the Altoona Area School District for the 2013-2014 school year. The Management Contract is now with the Bellwood-Antis School District for the 2013-2014 school year.

Mrs. Jill Daloisio, CPDLF Elementary/High School Principal, was replaced by Mr. Zachary Wynkoop as Elementary/High School Principal effective June 13, 2013.

Board of Trustees Meeting Schedule

Location	Date and Time
William P. Kimmel Board Room, 1415 Sixth Avenue , Altoona, PA 16602	8/16/2012 1:00 PM
William P. Kimmel Board Room, 1415 Sixth Avenue , Altoona, PA 16602	10/11/2012 1:00 PM
William P. Kimmel Board Room, 1415 Sixth Avenue , Altoona, PA 16602	12/13/2012 1:00 PM
William P. Kimmel Board Room, 1415 Sixth Avenue , Altoona, PA 16602	2/14/2013 1:00 PM
William P. Kimmel Board Room, 1415 Sixth Avenue , Altoona, PA 16602	4/25/2013 1:00 PM
William P. Kimmel Board Room, 1415 Sixth Avenue , Altoona, PA 16602	6/13/2013 12:30 PM

Myers Elementary School Large Group Instruction Room, 220 Martin Street, Bellwood, PA 16617	8/15/2013 1:00 PM
Myers Elementary School Large Group Instruction Room, 220 Martin Street, Bellwood, PA 16617	10/10/2013 1:00 PM
Myers Elementary School Large Group Instruction Room, 220 Martin Street, Bellwood, PA 16617	12/12/2013 1:00 PM
Myers Elementary School Large Group Instruction Room, 220 Martin Street, Bellwood, PA 16617	2/13/2014 1:00 PM
Myers Elementary School Large Group Instruction Room, 220 Martin Street, Bellwood, PA 16617	4/10/2014 1:00 PM
Myers Elementary School Large Group Instruction Room, 220 Martin Street, Bellwood, PA 16617	6/12/2014 1:00 PM

Professional Staff Member Roster

Elaine Baney	
PA Certified	Yes
Areas of Certification	Art K-12 - Type 61
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art History
Number of Hours Annually Worked in Assignment	90
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Patrick Baney	
PA Certified	Yes
Areas of Certification	Social Studies- Type 61
Grades Teaching or Serving	9 - 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	World Geography, World History, Geography, US Government
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Gregpry Burns	
PA Certified	Yes
Areas of Certification	Agriculture K-12, Environmental Ed K-12, General Science, Biology, Chemistry, Earth Space Science (Type 61 on all certifications)

Grades Teaching or Serving	9 - 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Chemistry, Earth and Space Science
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Chris Carnahan	
PA Certified	Yes
Areas of Certification	Bus-Computer-Info Tech K-12- Type 62, Marketing Education - Type 62, Instructional Technology Specialist- Type 31
Grades Teaching or Serving	7 -12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Telecommunications, Technology, Business Education, Economics, Intro to Programming
Number of Hours Annually Worked in Assignment	240
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Julie Behe	
PA Certified	Yes
Areas of Certification	Mathematics 7 - 12
Grades Teaching or Serving	8-9
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Algebra 1B, PSSA 8, Math 8
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Stacey Corle	
PA Certified	Yes
Areas of Certification	Mathematics 7 - 12- type 62
Grades Teaching or Serving	9 - 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Algebra 1A, Algebra 1, PSSA Math, Prob.-Statistics, Trigonometry, Pre- Calculus
Number of Hours Annually Worked in Assignment	240
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Dawn Eckenrode	
PA Certified	Yes
Areas of Certification	Biology- Type 62, General Science- Type 62
Grades Teaching or Serving	10 - 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Biology
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Melissa Fairbanks	
PA Certified	Yes
Areas of Certification	Elementary K-6- Type 61, Special Education N-12- Type 61
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education, Elementary K-6
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Scott Gallagher	
PA Certified	Yes
Areas of Certification	Citizenship- Type 61
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	American History
Number of Hours Annually Worked in Assignment	240
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Valerie Harris	
PA Certified	Yes
Areas of Certification	Family Consumer Science K-12- Type 62
Grades Teaching or Serving	7 - 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Family Consumer Science

Number of Hours Annually Worked in Assignment	120
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Heather Jancula	
PA Certified	Yes
Areas of Certification	Program Specialist ESL- Type 86, Social Studies- Type 62
Grades Teaching or Serving	8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	US History, American History
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Linda Koenig	
PA Certified	Yes
Areas of Certification	Health and Physical Education- Type 61
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Health, Physical Education
Number of Hours Annually Worked in Assignment	120
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Patricia Leonard	
PA Certified	Yes
Areas of Certification	Spanish- Type 62, ESL- Type 86
Grades Teaching or Serving	9 - 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish I and II
Number of Hours Annually Worked in Assignment	120
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Paul Longwell	
PA Certified	Yes
Areas of Certification	General Science- Type 62, Physics

	7 -12- Type 62
Grades Teaching or Serving	8 - 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Com Science 8, Physics, Physical Science
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Bethany Mickel	
PA Certified	Yes
Areas of Certification	English 7 -12
Grades Teaching or Serving	7 - 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English 9, 10, 11, 12, General English I, II, III, IV, PSSA Eng. 11, PSSA Prep 12, SAT Prep, Community Service
Number of Hours Annually Worked in Assignment	240
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Joyce Niebauer	
PA Certified	Yes
Areas of Certification	Bus-Computer-Info Tech K-12
Grades Teaching or Serving	9 -12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Business Education, Business Systems Technology
Number of Hours Annually Worked in Assignment	120
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Patricia Raugh	
PA Certified	Yes
Areas of Certification	Health and Physical Education-Type 61
Grades Teaching or Serving	7 -12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education, Health
Number of Hours Annually Worked in Assignment	90
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Wesley Rogers	
PA Certified	Yes
Areas of Certification	Bus-Computer-Infor Tech K-12- Type 62, Mathematics 7 -12- Type 62
Grades Teaching or Serving	9 - 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Geometry, Liberal Arts Math
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Gloria Sprankle	
PA Certified	No
Areas of Certification	Not PA Certified
Grades Teaching or Serving	8 - 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Business Systems Technology, Web Design I & II, Focus on Technology, Introduction to Technology
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

G. Brian Toth	
PA Certified	Yes
Areas of Certification	Mathematcis 7 -12- Type 62, General Science- Type 62, Secondary Principal- Type 64, Superintendent- Type 90
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math 7, Algebra II, and Business Algebra
Number of Hours Annually Worked in Assignment	120
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Teresa Wright	
PA Certified	Yes
Areas of Certification	English- Type 61
Grades Teaching or Serving	7 and 8

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts 7 & 8, Reading 7 & 8, PSSA English 7 & 8
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jill Daloisio	
PA Certified	Yes
Areas of Certification	Elementary K-6- Type 62, Principal K-12- Type 78
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Principal for Grades K-12
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

James Abbott	
PA Certified	Yes
Areas of Certification	School Program Specialist- Type 86, Mathematics 7-12, Type 62, Principal K-12, Type 78
Grades Teaching or Serving	7 and 8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Steve Keith	
PA Certified	Yes
Areas of Certification	Special Education N-12 - Type 62
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Grades 7 - 12
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Deborah Kinch	
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PA Certified	Yes
Areas of Certification	Special Education K-12- Type 62
Grades Teaching or Serving	Special Education Grades 7 -12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Students Grades 7 -12
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Debra Monts	
PA Certified	Yes
Areas of Certification	School Nurse- Type 31
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Nurse for Grades K-12
Number of Hours Annually Worked in Assignment	90
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Leslie Rupp	
PA Certified	Yes
Areas of Certification	Elementary K-6, Mid-Level English 7-9, Mid-Level Citizenship Ed 7-9, Social Studies, English 7-12 (All type 61 Certifications)
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	K-6 Students
Number of Hours Annually Worked in Assignment	180
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Matthew Winqvist	
PA Certified	Yes
Areas of Certification	Special Education N-12- Type 61
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary Grade 6
Number of Hours Annually Worked in Assignment	240
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

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

No file has been uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	3.00	3.00	0.00	0.00	2.00	1.00
Principal	2.00	2.00	0.00	0.00	1.00	1.00
Assistant Principal	0.00	0.00	0.00	0.00	0.00	0.00
Classroom Teacher (including Master Teachers)	27.00	26.00	0.00	0.00	2.00	25.00
Specialty Teacher (including Master Teachers)	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Teacher (including Master Teachers)	4.00	4.00	0.00	0.00	0.00	4.00
Special Education Coordinator	1.00	1.00	0.00	0.00	0.00	1.00
Counselor	1.00	1.00	0.00	0.00	1.00	0.00
Psychologist	1.00	1.00	0.00	0.00	1.00	0.00
School Nurse	1.00	1.00	0.00	0.00	0.00	1.00
Totals	40.00	39.00	0.00	0.00	7.00	33.00

Further explanation:

Since CPDLF is a cyber charter school district various psychologists are used throughout the state of Pennsylvania on an as needed basis.

Fiscal Matters

Major Fundraising Activities

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

CPDLF had no fundraising activities for the 2012-2013 school year and the cyber charter school does not anticipate any major fundraising activities for the 2013-2014 school year.

Fiscal Solvency Policies

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

CPDLF currently has a budgetary reserve which was designated by the Board of Trustees for contingencies such as future special education expenditures and computer replacements.

The Board of Trustees:

- Approves the budget each year
- Approves every check, all travel requests, and all personnel matters at their board meetings.
- Meets every other month and is updated on enrollment numbers particularly as they relate to the cyber charter's financial stability.

The President of the Board of Trustees and the Chief Executive Officer closely monitor revenues and expenditures and report solvency to the Board regularly.

POLICY 4021

TITLE:	FUND BALANCE
SECTION:	4000 Fiscal
FIRST READING:	6/7/2012
FINAL ADOPTION:	8/16/2012
PLACEMENT:	4021 in the Manual
REVISED:	
NUMBER OF PAGES:	3

Purpose

The Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of CPDLF and is fiscally advantageous for both the school and the taxpayer. This policy establishes goals and provided guidance concerning the desired level of year-end fund balance to be maintained by CPDLF.

Definitions

Fund balance

is a measurement of available financial resources. Fund balance is the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguished fund balance between amounts that are considered nonspendable, such as fund balance associated with inventories, and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts shall be reported in the following classifications:

Restricted

- amounts limited by external parties or legislation. Ex.: Debt covenants.

Committed -

amounts limited by Board policy or Board action. Ex.: Future anticipated costs. Action must be taken by the Board to commit fund balance for the designated purpose prior to the end of the fiscal year.

Assigned

– amounts that are intended for a particular purpose.

Unassigned

– amounts available for consumption or not restricted in any manner.

Guidelines

CPDLF will strive to maintain an unassigned general fund balance of not less than five percent (5%) and not more than eight percent (8%) of the budgeted expenditures for that fiscal year. The total fund balance, consisting of several portions including restricted, committed, assigned and unassigned, may exceed eight percent (8%).

If the unassigned portion of the fund balance falls below the threshold of five percent (5%) of budgeted expenditures, the Board will pursue options for increasing revenues and decreasing expenditures, or a combination of both until five percent (5%) is attained. If the unassigned portion of the fund balance exceeds eight percent (8%) of budgeted expenditures, the Board may utilize a portion of the fund balance by appropriating excess funds for expenditures. The goal is to use any excess fund balance for nonrecurring expenditures and not for normal operating costs.

Use Of Fund Balance

Restricted Fund Balance will be reduced to the extent that the underlying reason for the

restriction has been eliminated.

Should CPDLF experience an excess of expenditures over revenues for a given fiscal year, fund balance will be consumed in the following order:

1. Restricted Fund Balance to the extent that expenditures related to the restriction contributed to the excess of expenditures over revenues.
2. Committed Fund Balance to the extent that expenditures related to the commitment contributed to the excess of expenditures over revenues. If a plan for periodic use of committed fund balance is reviewed and approved by the Board, committed fund balance will not be reduced by more than the amount designated in the plan.
3. Assigned Fund Balance to the extent that expenditures related to the assignment contributed to the excess of expenditures over revenues.
4. Unassigned Fund Balance for any remaining excess of expenditures over revenues.

Delegation of Responsibility

The CEO or designee may assign fund balance for items deemed appropriate at any time prior to the issuance of the audited financial statements for a given year.

The CEO or designee shall be responsible for the enforcement of this policy.

References:

School Code – 24 P.S. Sec. 218, 688

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:

The accounting system (Quickbooks) was set up using the PA State Chart of Accounts. Revenues and expenditures are coded according to the Manual of Accounting and Related Financial Procedures. The approved budget has been entered and financial information is reported to PDE in accordance with GAAP.

Audit firm: Young, Oakes, Brown & Co, PC

Period ending 06/30/12. Completion date of 11/27/2012 audit
 Unqualified opinion and no findings

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: Young, Oakes, Brown and Company, P.C.
 Date of Last Audit: 11/27/2012
 Fiscal Year Last Audited: 2011-2012

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:

n/a Previous year's audit included.

Financial Audit Report

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

PDF file uploaded.

Citations

Financial audit citations and the corresponding Charter School responses

Description	Response
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Federal Programs Consolidated Review

Basics

Title I Status:
 Date of Last Federal Programs Consolidated

Review:
School Year Reviewed:

Federal Programs Consolidated Review Report

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

No file has been uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
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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
Emotional Support	CPDLF or at student's home	0.8
Guidance C	CPDLF	1
Guidance Counselor	CPDLF	1
Jennifer Snyder Special Education Supervisor	CPDLF	0.35
Michelle Wysong	CPDLF	1
Occupational Therapy	CPDLF or at student's home	0.3
Speech/Language Therapy	CPDLF or at student's home	0.6

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Hearing Support	1 Hours	Intermediate Unit	10 or fewer

Occupational Therapy	3 Hours	Intermediate Unit	10 or fewer
Speech/Language Therapy	1 Hours	Multiple LEA (School Districts or Charter Schools)	10 or fewer
Speech/Language Therapy	2 Hours	Intermediate Unit	10 or fewer
Speech/Language Therapy	8 Hours	Intermediate Unit	10 or fewer

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:

04/07/2009

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:

The Central PA Digital Learning Foundation rented space and facilities from the Altoona Area School District's Center for Advanced Technology until June 30, 2013. Laptops, printers, and a new server were purchased through the PEPPM plan and Gov Connection of the State of Pennsylvania. CPDLF entered into a Lease to Buy contract with Skyward Investments, LTD on June 13, 2013. CPDLF has the option to purchase the building located at 721 North Juniata Street Hollidaysburg, PA 16648 within a period of three years. If CPDLF enrollment increases, the building will be purchased. CPDLF currently leases two suites at this address and upon acquisition of the building, the cyber charter school will own all four suites. This will enable the school more space to accommodate the increase in student enrollment and growth. As a result of the move to Hollidaysburg, CPDLF also purchased office furniture. Previously the office furniture was owned by GACTC where the school was located.

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

\$51,290.00

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:

CPDLF has a three year goal of growth for student enrollment. If student enrollment increases prior to the designated three years, then an entire building will be purchased. On June 13, 2013 the cyber charter school entered into a three year Option to Buy agreement with Skyward Investments, LTD concerning a building located at 721 North Juniata Street in Hollidaysburg, PA 16648. Currently the cyber charter school leases two suites at their new location.

The aforementioned goals were set after CPDLF entered into a new management agreement with the Bellwood-Antis School District. The management agreement with the Altoona Area School District was terminated June 30, 2013.

For the 2013-2014 school year, CPDLF has purchased additional laptops in order that the students may all have laptops available for cyber learning. Also for 2013-2014 CPDLF will be purchasing laptops for mentor/teachers use to assist with instruction of CPDLF students and current technology.

Memorandums of Understanding

Organization	Purpose
Altoona Police Department	The Memorandum of Understanding with the Altoona Police Department is used primarily to establish procedures to be followed when specific incidents occur on school property or at any school

	<p>sponsored activity for the protection of CPDLF students and staff. This was instituted when CPDLF was located at 1500 4th Avenue Altoona, PA 16602. On June 26, 2013 CPDLF moved to its new location in Hollidaysburg.</p>
<p>Hollidaysburg Borough Police Department</p>	<p>The Memorandum of Understanding with the Hollidaysburg Borough Police Department is used primarily to establish procedures to be followed when specific incidents occur on school property or at any school sponsored activity for the protection of CPDLF students and staff effective July 1, 2013 This was established when CPDLF moved to 721 North Juniata Street in Hollidaysburg, PA 16648 on June 26, 2013.</p>