

**PENNSYLVANIA CYBER CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

NOTE 14 – POST-RETIREMENT HEALTH INSURANCE BENEFITS (continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The OPEB plan does not issue stand-alone financial reports. As allowed by GASB Statement 45, the School elected to report the OPEB plan liability on a prospective basis.

The annual OPEB cost was determined as part of the actuarial valuation. Additional information as of the last actuarial valuations follows:

Annual OPEB Cost and Net OPEB Obligation

Annual Required Contribution	\$	106,354
Interest on the Net OPEB Obligation		12,889
Adjustment on the ARC		<u>(17,584)</u>
Annual OPEB Costs	\$	101,659
Less Contributions made		<u>(6,009)</u>
Increase in Net OPEB Obligation	\$	95,650
Net OPEB obligation - beginning of year		<u>286,419</u>
Net OPEB obligation - end of year	\$	<u><u>382,069</u></u>

Remaining Amortization Period:	30 Years
Actuarial Assumptions:	
Investment rate of return	4.50%
Inflation rate	None
Health cost trend rates	Annual Increases in premium for retired medical prescription drug benefits are assumed to be as follows:

<u>Year After Valuation</u>	<u>Increase</u>
1	5.00%
2	5.00%
3	5.00%
4	5.00%
5 or more	5.00%

NOTE 15 – SUBSEQUENT EVENTS

During July 2013, the School renewed its \$30,000,000 line of credit. Bank advances on the credit line are payable on demand and carry an interest rate of 2.00% plus 30 day LIBOR. The credit line is secured by the accounts receivable of the School.

**PENNSYLVANIA CYBER CHARTER SCHOOL
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF FUNDING PROGRESS
OTHER POST EMPLOYMENT BENEFIT
JUNE 30, 2013**

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Information in this schedule about funded status and funding progress is presented using the entry age actuarial cost method for that purpose. This information is intended to serve as a surrogate for the funding progress of the plan. The School has presented information from the first three valuations, which were first required by Governmental Accounting Standards Board (GASB) Statement # 45. This information is presented prospectively. In subsequent years, the School will add to the schedule until six years of information has been met.

Actuarial Valuation Date	Actuarial Value of Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/2008	\$ -	\$ 270,651	\$ 270,651	0%	\$ 17,868,250	1.51%
7/1/2010	\$ -	\$ 531,596	\$ 531,596	0%	\$ 23,733,290	2.24%
7/1/2012	\$ -	\$ 587,308	\$ 587,308	0%	\$ 24,224,459	2.42%

Pennsylvania Cyber Charter School

List of Audit Report Distribution

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**PENNSYLVANIA CYBER CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013**

Federal Grantor/Project Title	Source Code	Federal CFDA Number	Pass Through Grantor's Number	Grant Period From-To	Program or Award Amount	Total Received For Year	Accrued (Deferred) Revenue July 1, 2012	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue June 30, 2013
U.S. Department of Education										
Passed through the PA Department of Education:										
Title I Improving Basic Programs	I	84.010	013-120996	07/01/12-09/30/13	\$ 2,257,827	\$ 2,257,827	\$ -	\$ 2,257,827	\$ 2,257,827	\$ -
Title II	I	84.367	020-120996	07/01/12-09/30/13	96,707	97,671	-	96,707	96,707	(964)
Total PA Department of Education							-	2,354,534	2,354,534	(964)
Department of Public Welfare										
Title XIX - Medical Access	I	93.778		10/01/12-12/31/12	\$ 673	\$ 673	-	673	673	-
Title XIX - Medical Access	I	93.778		01/01/13-03/31/13	681	-	-	681	681	681
Total PA Department of Public Welfare							-	1,354	1,354	681
Passed through the Beaver Valley Intermediate Unit:										
IDEA 619 B Pass Through	I	84.173	27	07/01/12-06/30/13	\$ 6,482	\$ -	-	6,482	6,482	* 6,482
IDEA - ESY	I	84.027	27	07/01/12-06/30/13	207	207	-	207	207	* -
IDEA	I	84.027	27	07/01/12-06/30/13	1,251,659	1,251,659	-	1,251,659	1,251,659	* -
Total Intermediate Unit							-	1,258,348	1,258,348	6,482
Total Federal Assistance							\$ -	\$ 3,614,236	\$ 3,614,236	\$ 6,199

Source Codes:
I=Indirect Funding
F=Federal Share
S=State Share

Footnotes:
* Selected for testing

Percentage test rule calculation:
Total Expenditures per above

\$ 3,614,236

Total Federal Expenditures Tested = \$ 1,258,348 = 35%

**PENNSYLVANIA CYBER CHARTER SCHOOL
NOTES TO THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS**

NOTE 1 – BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Pennsylvania Cyber Charter School (The School) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements on OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 – BUDGETARY DATA

The School passed, and had approved by the appropriate agency, budgets for the fiscal year ending June 30, 2013 for all federal programs.

NOTE 3 – RECONCILIATION

Federal Awards per Schedule of Expenditures of Federal Awards	\$ 3,614,236
Medical Access funds	78,548
Pass-through awards recorded in Local revenue	<u>(1,258,348)</u>
Per financial statement	<u>\$ 2,434,436</u>



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Pennsylvania Cyber Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pennsylvania Cyber Charter School as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Pennsylvania Cyber Charter School's basic financial statements, and have issued our report thereon dated December 3, 2013.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

(Continued)

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITORS' REPORT

(Continued)

Purpose of this Report

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

Deluzio & Company, LLP

Greensburg, Pennsylvania
December 3, 2013



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Pennsylvania Cyber Charter School

Report on Compliance for Each Major Federal Program

We have audited Pennsylvania Cyber Charter School's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of Pennsylvania Cyber Charter School's major federal programs for the year ended June 30, 2013. The Pennsylvania Cyber Charter School's major federal programs are identified in the summary of auditor's result section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Pennsylvania Cyber Charter School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Pennsylvania Cyber Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Unmodified Opinion on Each Major Federal Program

In our opinion, Pennsylvania Cyber Charter School complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

(Continued)

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

INDEPENDENT AUDITORS' REPORT

(Continued)

Report on Internal Control over Compliance

Management of Pennsylvania Cyber Charter School is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Pennsylvania Cyber Charter School's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Pennsylvania Cyber Charter School's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Deluzio & Company, LLP

Greensburg, Pennsylvania
December 3, 2013

**PENNSYLVANIA CYBER CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

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

Noncompliance material to financial statements noted? Yes No

Federal Awards

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

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major programs:

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

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes No

Section II – Financial Statement Findings

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

None

Section III – Federal Award Findings and Questioned Costs

This section identifies the audit findings to be reported by Section 510(a) of Circular A-133 (e.g. report significant deficiencies, material weaknesses and instances of noncompliance, including questioned costs).

None

**PENNSYLVANIA CYBER CHARTER SCHOOL
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013**

Prior Year Findings

This section identifies the audit findings that were reported in the prior year by Section 510(a) of Circular A-133 (e.g. report significant deficiencies, material weaknesses and instances of noncompliance, including questioned costs).

None

Title I Program Review

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

I. Highly Qualified

Component I: Highly Qualified						
The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.						
Sec. 1111 (h)(6)(A) Sec. 1119 (a)(1-2) (c)(1)						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1a. Utilizing the most recent PIMS data, all core content area teachers employed by the LEA are highly qualified. (Core content teachers in ALL schools, not just Title I.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PIMS Highly Qualified Teacher Report <input type="checkbox"/> Emergency Certificates for all teachers not HQ		Monitor Comments
						6/22/2014 6:40:36 PM Monitor Jerry Slamecka All teachers in this school are highly qualified.
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of teachers not highly qualified with Individualized Professional Development Plan for each.		District Comments
						5/8/2014 8:42:46 AM District Administrator Pennsylvania Cyber CS Admin All teachers are highly qualified. We have our educational reimbursement policy and school-wide plan to demonstrate our plan.
						Monitor Comments
						6/22/2014 6:49:30 PM Monitor Jerry Slamecka All teachers in this school are highly qualified.

<p>2. All instructional paraprofessionals working in a Title I program are highly qualified.</p>	☐	☐	☑	<p>☐ List of paraprofessionals & their qualifications: HS Diploma plus 2 years of college (48 credits), AA Degree or local assessment</p>		<table border="1"> <tr> <th data-bbox="1478 84 1948 131" style="text-align: center;">District Comments</th> </tr> <tr> <td data-bbox="1478 131 1948 305"> <p>5/8/2014 8:43:17 AM District Administrator Pennsylvania Cyber CS Admin We do not utilize paraprofessionals.</p> </td> </tr> <tr> <th data-bbox="1478 305 1948 352" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1478 352 1948 514"> <p>6/22/2014 6:41:58 PM Monitor Jerry Slamecka No para professionals are employed by the LEA /school.</p> </td> </tr> </table>	District Comments	<p>5/8/2014 8:43:17 AM District Administrator Pennsylvania Cyber CS Admin We do not utilize paraprofessionals.</p>	Monitor Comments	<p>6/22/2014 6:41:58 PM Monitor Jerry Slamecka No para professionals are employed by the LEA /school.</p>
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Monitor Comments										
<p>6/22/2014 6:41:58 PM Monitor Jerry Slamecka No para professionals are employed by the LEA /school.</p>										
<p>3. Parents (in Title I schools only) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.</p>	☑	☐	☐	<p>☑ Copy of Right-to-Know Teacher Qualifications letter and evidence of distribution date</p>		<table border="1"> <tr> <th data-bbox="1478 527 1948 574" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1478 574 1948 850"> <p>6/22/2014 8:35:02 PM Monitor Jerry Slamecka A copy of the Right-To-Know letter with appropriate date was available for review by the monitor and parents interviewed confirmed that they had received it.</p> </td> </tr> </table>	Monitor Comments	<p>6/22/2014 8:35:02 PM Monitor Jerry Slamecka A copy of the Right-To-Know letter with appropriate date was available for review by the monitor and parents interviewed confirmed that they had received it.</p>		
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<p>6/22/2014 8:35:02 PM Monitor Jerry Slamecka A copy of the Right-To-Know letter with appropriate date was available for review by the monitor and parents interviewed confirmed that they had received it.</p>										
<p>4. Parents (in Title I schools only) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>	☑	☐	☐	<p>☑ Copy of Right-to-Know Non-HQT letter and evidence of distribution date, if applicable, or undated if not applicable</p>		<table border="1"> <tr> <th data-bbox="1478 863 1948 911" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1478 911 1948 1105"> <p>6/22/2014 6:44:39 PM Monitor Jerry Slamecka A copy of the Right-To-Know letter to parents was reviewed. All teachers are highly qualified.</p> </td> </tr> </table>	Monitor Comments	<p>6/22/2014 6:44:39 PM Monitor Jerry Slamecka A copy of the Right-To-Know letter to parents was reviewed. All teachers are highly qualified.</p>		
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II. Parent Involvement

Component II: Parent Involvement						
The LEA and schools meet parental involvement requirements.						
Sec. 1118(a)-(h) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has a written parental involvement policy and evidence that it is reviewed and updated annually.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> LEA parent involvement policy <input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions, sign-in sheets. <input checked="" type="checkbox"/> Website posting.		Monitor Comments
						6/22/2014 8:54:02 PM Monitor Jerry Slamecka The LEA/school parent involvement policy is well articulated.
2. Schools receiving Title I funds have a written Parent Involvement Policy/Plan aligned with the District policy and evidence that it is updated annually and has been distributed to parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School parent involvement policy <input checked="" type="checkbox"/> Parent meeting agenda, memoranda, revisions, sign-in sheets <input checked="" type="checkbox"/> Website posting		Monitor Comments
						6/22/2014 8:55:20 PM Monitor Jerry Slamecka Since the LEA and school are the same entity as a cyber charter school, only one parent involvement policy exists.

3. Schools receiving Title I funds have a written school-parent compact and evidence that it has been updated annually and has been distributed to parents	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School-parent compact <input checked="" type="checkbox"/> Staff-parent meeting agenda <input checked="" type="checkbox"/> Evidence of distribution		<table border="1"> <thead> <tr> <th data-bbox="1398 84 1942 133">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1398 133 1942 506"> 6/22/2014 8:55:53 PM Monitor Jerry Slamecka The school-compact was distributed to parents. Because this is a cyber school, parents were interviewed by phone. Parents interviewed included Stephanie Tang (412-499-3457), Misty DiFrancesco (717-525-9085), Debby Mavrich (724-693-8235), Evelyn McElravy (724-919-2318), and Neal Wilson 267-968-7760. </td> </tr> </tbody> </table>	Monitor Comments	6/22/2014 8:55:53 PM Monitor Jerry Slamecka The school-compact was distributed to parents. Because this is a cyber school, parents were interviewed by phone. Parents interviewed included Stephanie Tang (412-499-3457), Misty DiFrancesco (717-525-9085), Debby Mavrich (724-693-8235), Evelyn McElravy (724-919-2318), and Neal Wilson 267-968-7760.
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4. Title I schools hold an annual meeting to inform parents of participating students about Title I program	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I meeting agenda, sign-in sheets				
5. Title I schools have provided assistance to parents in understanding the States academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets				
6. Title I schools have provided materials and training to help parents work with their children to improve achievement, such as literacy and technology training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, sign-in sheets, etc.		<table border="1"> <thead> <tr> <th data-bbox="1398 950 1942 998">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1398 998 1942 1299"> 6/22/2014 8:58:47 PM Monitor Jerry Slamecka The school attempts to reach out to parents for involvement. However this is particularly challenging for a cyber charter where students do not normally report to a physical structure. This is an area the school continues to work on. </td> </tr> </tbody> </table>	Monitor Comments	6/22/2014 8:58:47 PM Monitor Jerry Slamecka The school attempts to reach out to parents for involvement. However this is particularly challenging for a cyber charter where students do not normally report to a physical structure. This is an area the school continues to work on.
Monitor Comments								
6/22/2014 8:58:47 PM Monitor Jerry Slamecka The school attempts to reach out to parents for involvement. However this is particularly challenging for a cyber charter where students do not normally report to a physical structure. This is an area the school continues to work on.								

7. Title I schools educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and schools.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff meeting agendas and sign-in sheets		<table border="1"> <tr> <th data-bbox="1396 84 1948 136">Monitor Comments</th> </tr> <tr> <td data-bbox="1396 136 1948 474"> 6/22/2014 9:01:18 PM Monitor Jerry Slamecka Parents are not directly involved in planning professional development but their input through surveys and meetings is considered in the professional development process. Teachers do receive training on how to work with parent, especially in an online or telephone environment. </td> </tr> </table>	Monitor Comments	6/22/2014 9:01:18 PM Monitor Jerry Slamecka Parents are not directly involved in planning professional development but their input through surveys and meetings is considered in the professional development process. Teachers do receive training on how to work with parent, especially in an online or telephone environment.
Monitor Comments								
6/22/2014 9:01:18 PM Monitor Jerry Slamecka Parents are not directly involved in planning professional development but their input through surveys and meetings is considered in the professional development process. Teachers do receive training on how to work with parent, especially in an online or telephone environment.								
8. Title I schools have coordinated and integrated parent involvement programs and activities with other programs (Head Start, public preschools, parent resource centers, early childhood programs), to encourage and support parents in more fully participating in the education of their children, and parents have participated in the development of the Transition Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Transition Plan <input checked="" type="checkbox"/> Parent training materials, evaluations, agendas, calendar of events, etc. <input checked="" type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets				
9. Title I schools have sent information related to school and parent programs to parents in a format and language the parents could understand.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		<table border="1"> <tr> <th data-bbox="1396 836 1948 888">Monitor Comments</th> </tr> <tr> <td data-bbox="1396 888 1948 1053"> 6/22/2014 9:01:58 PM Monitor Jerry Slamecka Translated documents are available if needed. </td> </tr> </table>	Monitor Comments	6/22/2014 9:01:58 PM Monitor Jerry Slamecka Translated documents are available if needed.
Monitor Comments								
6/22/2014 9:01:58 PM Monitor Jerry Slamecka Translated documents are available if needed.								
10. Title I schools have provided full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant students.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meeting agendas <input checked="" type="checkbox"/> Documentation shared or distributed				
11. Title I schools have informed parents about the existence of a parent resource center, if one exists. (Federal regulations do not require a parent resource center.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools and/or website postings				

12. Title I schools conducted an annual evaluation of the effectiveness of school parental involvement activities.	☑	☐	☐	☑ Copy of annual parent survey and/or parent/teacher conference evaluation and collated results		
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VII. Schoolwide Programs

Component VII: Schoolwide Programs						
The LEA and schools develop schoolwide programs taht use the flexibility provided to them by law to improve the academic achievement of all students in the school.						
Sec. 1114						
<input type="checkbox"/> If the LEA does not operate a Schoolwide Program in any Title I schools, this section can be skipped.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of the schoolwide program and requirements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Evidence of the planning process and technical assistance <input checked="" type="checkbox"/> Planning meeting agendas <input checked="" type="checkbox"/> Planning Team roster and calendar of meetings. <input checked="" type="checkbox"/> Program evaluation results		

<p>2. All Schoolwide schools:</p> <ul style="list-style-type: none"> • Have completed a needs assessment, • Have developed schoolwide reform strategies, • Are using highly qualified staff to deliver instruction, • Are sending high-quality teachers to high-need schools • Have high-quality and ongoing professional development, • Have parent involvement • Have a Pre-K to Kindergarten Transition Plan for preschool children, if applicable • Consider teacher input when making assessment decisions • Provide effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic standards 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Schoolwide Plan		<table border="1"> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td> 6/22/2014 9:03:39 PM Monitor Jerry Slamecka All components of schoolwide requirements were noted. </td> </tr> </table>	Monitor Comments	6/22/2014 9:03:39 PM Monitor Jerry Slamecka All components of schoolwide requirements were noted.		
Monitor Comments										
6/22/2014 9:03:39 PM Monitor Jerry Slamecka All components of schoolwide requirements were noted.										
<p>3. LEA has indicated which program funds have been consolidated in the schoolwide program, if applicable, and how the intent and purposes of the individual consolidated programs are addressed.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Financial reports <input type="checkbox"/> Documentation of uses of any consolidated funds		<table border="1"> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> <tr> <td> 5/8/2014 9:06:08 AM District Administrator Pennsylvania Cyber CS Admin We do not consolidate funds, but will have all financial records to demonstrate how funds are documented and spent. </td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td> 6/22/2014 8:36:40 PM Monitor Jerry Slamecka The LEA does not consolidate funds. </td> </tr> </table>	District Comments	5/8/2014 9:06:08 AM District Administrator Pennsylvania Cyber CS Admin We do not consolidate funds, but will have all financial records to demonstrate how funds are documented and spent.	Monitor Comments	6/22/2014 8:36:40 PM Monitor Jerry Slamecka The LEA does not consolidate funds.
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Monitor Comments										
6/22/2014 8:36:40 PM Monitor Jerry Slamecka The LEA does not consolidate funds.										

VIII. Targeted Assistance

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