

Pennsylvania Virtual CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

630 Park Avenue
King of Prussia, PA 19406
(610)275-8500

Phase:

Phase 2

CEO Name:

Joanne Jones Barnett

CEO E-mail address:

jbarnett@pavcsk12.org

Governance and Staff

Leadership Changes

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

PA Virtual Board of Trustees Vice-President, Dr. Rhonda Waskiewicz, requested to resign in December of 2013.

Our Teaching, Learning and Family Support Department underwent structural and leadership changes during the 2013-2014 school year. For fiscal purposes, our two smallest programs, Intermediate School and Middle School, were combined into one program with one principal instead of two. Our former Intermediate School Principal transitioned into the role of Senior Director of Curriculum, Instruction and Academic Support, replacing a retired staff member. Three Assistant Principals were moved to new grade and/or program levels to capitalize on their strengths and the needs of our students based on our standardized test scores from 2012-2013.

Board of Trustees Meeting Schedule

Location	Date and Time
The meetings are held via Blackboard Collaborate (https://sas.illuminate.com/m.jnlp?sid=1164&password=M.24E324CAA866EA04EBC9115739BF42) and via toll free conference line (1-888-394-8197participant code 447703)	9/30/20 13 6:30 PM
The meetings are held via Blackboard Collaborate (https://sas.illuminate.com/m.jnlp?sid=1164&password=M.24E324CAA866EA04EBC9115739BF42) and via toll free conference line (1-888-394-8197participant code 447703)	1/27/20 14 6:30 PM
The meetings are held via Blackboard Collaborate (https://sas.illuminate.com/m.jnlp?sid=1164&password=M.24E324CAA866EA04EBC9115739BF42) and via toll free conference line (1-888-394-8197participant code 447703)	5/19/20 14 6:30 PM
The meetings are held via Blackboard Collaborate (https://sas.illuminate.com/m.jnlp?sid=1164&password=M.24E324CAA866EA04EBC9115739BF42) and via toll free conference line (1-888-394-8197participant code 447703)	6/27/20 14 6:30 PM
The Meetings are held via Elluminate (https://sas.illuminate.com/m.jnlp?sid=1164&password=M.24E324CAA866EA04EBC9115739BF42) and via toll free conference line (1-866-398-2885 Passcode: 252501).	9/29/20 14 6:30 PM
The Meetings are held via Elluminate (https://sas.illuminate.com/m.jnlp?sid=1164&password=M.24E324CAA866EA04EBC9115739BF42) and via toll free conference line (1-866-398-2885 Passcode: 252501).	11/17/20 14 6:30 PM
The Meetings are held via Elluminate (https://sas.illuminate.com/m.jnlp?sid=1164&password=M.24E324CAA866EA04EBC9115739BF42) and via toll free conference line (1-866-398-2885 Passcode: 252501).	1/12/20 15 6:30

A04EBC9115739BF42) and via toll free conference line (1-866-398-2885 Passcode: 252501).	PM
The Meetings are held via Elluminate (https://sas.illuminate.com/m.jnlp?sid=1164&password=M.24E324CAA866E A04EBC9115739BF42) and via toll free conference line (1-866-398-2885 Passcode: 252501).	3/14/20 15 6:30 PM
The Meetings are held via Elluminate (https://sas.illuminate.com/m.jnlp?sid=1164&password=M.24E324CAA866E A04EBC9115739BF42) and via toll free conference line (1-866-398-2885 Passcode: 252501).	5/18/20 15 6:30 PM
The Meetings are held via Elluminate (https://sas.illuminate.com/m.jnlp?sid=1164&password=M.24E324CAA866E A04EBC9115739BF42) and via toll free conference line (1-866-398-2885 Passcode: 252501).	6/22/20 15 6:30 PM

Professional Staff Member Roster

There are no professional staff members.

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

XLSX file uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	2.00	2.00			0.00	2.00
Principal	3.00	3.00			0.00	3.00
Assistant Principal	6.00	6.00			0.00	6.00
Classroom Teacher (including Master Teachers)	58.00	57.00			6.00	52.00
Specialty Teacher (including Master Teachers)	11.00	11.00			0.00	11.00
Special Education Teacher (including Master Teachers)	15.00	15.00			2.00	13.00
Special Education Coordinator	3.00	3.00			0.00	3.00
Counselor	6.00	6.00			1.00	5.00
Psychologist	2.00	2.00			0.00	2.00
School Nurse	2.00	2.00			1.00	1.00
Professional- Administrative	26				1	25

Support- LEA Administrative	21					21
Support- School Administrative	1					1
Support- All Other	16					16
Totals	172.00	107.00	0	0	11.00	161.00

Further explanation:

This narrative is empty.

Fiscal Matters

Major Fundraising Activities

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

The Pennsylvania Virtual Charter School Foundation was established in 2009 to "support the health, welfare, and educational interests of the Pennsylvania Virtual Charter School..." However, this Foundation has not been operational, and there are no fund-raising activities to report for the fiscal year in question.

Fiscal Solvency Policies

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

See fiscal policies attached.

Fiscal Solvency Policies

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

Files uploaded:

- PAVCS Financial Management Controls_BoT_Approved 042808.doc

Accounting System

Changes to the accounting system the charter school uses:

PA Virtual uses Sage Peachtree Premium Accounting 2012 Multi-User Edition as its accounting system. Sage Peachtree Premium is an easy-to-use solution that provides access, for 5 licensed named users, to manage day-to-day accounting while also providing tools to handle more strategic business management needs. Based on double-entry accounting principles, Peachtree helps reduce errors and deter fraud with screen-level security and clear audit trails. The accounting system provides for:

- check writing
- invoicing
- purchasing
- bank reconciliation
- project tracking
- advanced budgeting

- complex inventory and project needs
- custom reporting tools
- advanced analysis tools
- ability to archive company data

The Chart of Accounts, as employed in the school's accounting system, was designed to ensure compliance with the Pennsylvania Department of Education Chart of Accounts. The chart of accounts follows PDE's general ledger account convention where each account number is made up of a combination of dimensions and each dimension describes one way of classifying financial activity.

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:	Barbacane Thornton & Company, 3411 Silverside Road, Wilmington, DE 19810
Date of Last Audit:	11/21/2013
Fiscal Year Last Audited:	2013

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:

Audit report does not precede this Annual Report by more than 2 years.

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
There were no citations.	There were no citations.

*Federal Programs Consolidated Review***Basics**

Title I Status: Yes
Date of Last Federal Programs Consolidated Review: 04/25/2011
School Year Reviewed: 2011-2012

Federal Programs Consolidated Review Report

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

PDF file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
There were no citations given.	There were no citations given.

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
Assistant Director of Special Education	PA Virtual	1
Case Manager	PA Virtual	1
Case Manager	PA Virtual	1
Dean of Special Services	PA Virtual	1
Project Manager	PA Virtual	1
School Psychologist	PA Virtual	1
School Psychologist	PA Virtual	1
Special Education Supervisor	PA Virtual	1
Special Education Supervisor	PA Virtual	1

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
A Total Approach	6.25 Hours	Outside Contractor	10 or fewer
Allied Therapy Partners	1 Hours	Outside Contractor	10 or fewer
AOT, Inc.	1.5 Hours	Outside Contractor	10 or fewer
Catapault Learning Inc.	26 Hours	Outside Contractor	28
Communication Associates, LLC.	1 Hours	Outside Contractor	10 or fewer
Easter Seals of Southeastern PA	4.75 Hours	Outside Contractor	10 or fewer
Ellingsen and Associates	95.44 Hours	Outside Contractor	99
Humanus Corporation	1.5 Hours	Outside Contractor	10 or fewer
Oxford Consulting	9 Hours	Outside Contractor	10 or fewer
Pocono Speech Center, LLC.	1.5 Hours	Outside Contractor	10 or fewer
Sandra Tommarello	2 Hours	Outside Contractor	10 or fewer
Staffing Plus	2.5 Hours	Outside Contractor	10 or fewer
Stepping Stone Speech Language & Learning	0.69 Hours	Outside Contractor	10 or fewer
The Hope Learning Center	2 Hours	Outside Contractor	10 or fewer
Therapy Source	189.13 Hours	Outside Contractor	181
Wesley Spectrum Family and Child Development Center	2.5 Hours	Outside Contractor	10 or fewer

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:
Link to Report (Optional):

02/18/2010
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:

630 Park Avenue Renovations: \$165,840.33

Office Furniture: \$21, 881.69

Audio/Visual Equipment: \$14,113.50

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

\$201,835.52

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:

At the present time, there are no plans for future facility development.

Memorandums of Understanding

Organization	Purpose
Tarentum Borough Police Department, 318 E. 2nd Avenue, Tarentum, PA 15084	To foster a relationship of cooperation and mutual support between the parties and maintain procedures to ensure the physical security and safety of a facility utilized by the school, located at: Pittsburgh Mills, West Regional Office; 590 Pittsburgh Mills Circle, Suite #241; Tarentum, PA 15084. The MOU is a 2-year agreement and it was implemented in October, 2013.
Upper Merion Police Department, 175 W Valley Forge Road, King of Prussia PA 19406	To foster a relationship of cooperation and mutual support between the parties and maintain procedures to ensure the physical security and safety of the school's operating office located at 630 Park Avenue; King of Prussia, PA 19406. The MOU is a 2-year agreement, which was first implemented in July, 2013.



PENNSYLVANIA
VIRTUAL CHARTER SCHOOL

FINANCIAL CONTROL POLICES

Approved April 28, 2008

Revised January 2008 v2.0

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INTRODUCTION

This accounting manual is designed to serve as a guide to the accounting policies, of the Pennsylvania Virtual Charter School (PAVCS), as prescribed by the By-Laws of the Board of Trustees. Specific procedures, relative to the policies contained herein, could be found in the PAVCS Manual of Business and Accounting Procedures.

Please refer to the Pennsylvania Department of Education (PDE) Manual of Accounting and Related Financial Procedures for additional guidance on school district and governmental accounting policies.

This manual will be revised only by consent of the PAVCS Board of Trustees.

FINANCIAL ADMINISTRATION

Policy Objective

This policy sets forth the purpose and scope of the school's financial administration.

Financial administration and management provides information which helps Pennsylvania Virtual Charter School (PAVCS) management allocate and use resources (for example, money, time, employees, equipment, etc.) more effectively. It also helps the State of Pennsylvania, the public, auditors, and other constituents to evaluate how effective management is in achieving the financial goals of the organization. The Finance Department helps administrators and managers:

- Determine policies and create workable financial plans.
- Direct, coordinate, and control financial and business operations.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for business and financial functions by the Board of Trustees.

Accounting Principles and Practices

All accounting policies and procedures of PAVCS are to conform to generally accepted accounting principles and practices, for elementary and secondary institutions (unless otherwise stated in this policy manual) and to the requirements outlined in the following publications:

1. *Manual of Accounting and Related Financial Procedures, Pennsylvania School Systems.*

PAVCS uses the accrual method of accounting for recording financial transactions. The accrual basis of accounting recognizes revenue when earned, not necessarily when cash is received and expenses when incurred, not necessarily when paid. Further PAVCS will accrue revenue and expenditures, if necessary, at year-end to reflect unrecorded transactions that affect the year then ended.

CONTRACT APPROVAL

Policy Objective

This policy sets forth the approval process, of financial documents, as prescribed by Pennsylvania Virtual Charter School's (PAVCS) Board of Trustees (BOT) By-Laws.

Function Control

The Chief Financial Officer (CFO) has been delegated the responsibility of ensuring that financial documents are approved in accordance with the BOT By-Laws.

Signature Authority

Unless delegated, by express authority of the BOT, the President of the Board will sign, execute, and acknowledge all contracts and other financial instruments.

Delegation of Authority

The delegation of paper document and electronic signature authority by the President of the Board must be made by motion of the Board of Trustees and in writing on the Signature Authorization Form of the school. Individuals are authorized to certify and approve PAVCS business transactions only when given that authority through the Signature Authorization Form.

The signature authorization form currently contains:

- The name, title, phone number, department name, address and email code of the person being delegated;
- The kind of forms for which the person is authorized to sign, including dollar limits;
- Current payroll system authorizations for Time and Attendance;
- The signatures of the person authorized and the person delegating authority; and
- An expiration date for the signature authorization.

BUDGET

Service Objective

This policy sets forth the requirement for the adoption of the school's annual operating budget.

Function Control

The Chief Financial Officer (CFO) has been charged with the responsibility to ensure the school's operating budget is completed and submitted in accordance with State mandated requirements.

Budget Definition

The annual operating budget of the Pennsylvania Virtual Charter School is a state mandated report of proposed expenditures for a particular fiscal year. This financial information is summarized in the General Fund Budget. The Budget is a proposed plan of action for school programmatic and administrative initiatives. It identifies the proposed sources of funds to finance programs, as well as the functional nature of the expenditures (for example, instruction, or administration). When approved by the Board of Trustees, this document is the school's authorization to incur expenditures and to collect and apply the revenues to the appropriate activities.

Budget Approval

The CFO, at the direction of the school board shall prepare a proposed budget at least 30 days prior to the adoption of the annual budget. Final action shall not be taken on any proposed budget until after ten days public notice. The proposed budget must be printed, or otherwise made available for public inspection to all persons who may interest themselves; at least 20 days prior to the date set for the adoption of the budget. In addition, the school board must publish a notice that the budget has been prepared and is open to public inspection at the office of the board. This notice must appear at least once in two (2) newspapers of general circulation printed in the municipality in which the school district is located. The advertisement must also include a notice of public hearing on the proposed budget, scheduled for at least ten (10) days before final action is taken upon any budget. The General Fund Budget must be submitted to the PA Labor, Education, and Community Services Comptroller no later than July 31st.

ACCOUNTING

Policy Objective

This policy sets forth the requirements for financial accounting of the school.

The general accounting function consists of business processes that maintain the school's general and operating ledgers, prepare reports from these ledgers and other accounting records, and safeguard the school's assets.

Function Control

The Chief Financial Officer (CFO) has been charged the responsibility to prepare and define the responsibility for the general accounting function and processes.

Chart of Accounts

The Chart of Accounts will conform to that prescribed by the Pennsylvania Department of Education. The revised Manual of Accounting and Related Financial Procedures for Pennsylvania School Systems provides for classifying three (3) basic types of financial activity: revenues and other financing sources; expenditures and other financing uses; and transactions affecting the balance sheet only. For each type of transaction, (i.e. revenue, expenditure, balance sheet), the specific account code is made up of a combination of dimensions. Each dimension describes one (1) way of classifying financial activity.

Separation of Duties

Separation of duties, a key concept of internal control, requires that no single individual should have control over two or more phases of a financial transaction or operation, so as to ensure that a deliberate fraud is more difficult to perpetrate by an individual. Therefore, the following policies will be followed:

- A person requesting a disbursement cannot authorize that disbursement.
- The check signatory must not be the person who creates or processes the disbursement request or who does the financial bookkeeping.
- Someone, other than the check signer, reconciles bank statements.
- A person other than the one recording the receipts prepares deposit documentation and reconciliations.
- Blank check stock will be kept under lock and signed out by the person processing disbursements.

General Ledger

A general ledger will be used to summarize, on a year-to-date basis, all accounting transactions. The accounting transaction will be classified according to the chart of accounts and account descriptions. Posting to the general ledger will be made automatically from the books of original entry: Cash Receipts Register, Cash Disbursement Register, Payroll Register and General Journal.

General Journal

Manual Journal entries will be written to record accounting transactions, which cannot logically or practically be entered in the other books of original entry. These transactions will include year-end accruals, corrections of previously recorded transactions, depreciation, etc.

Timeline to complete Internal Financial Statements

It is the policy of PAVCS to produce on a monthly basis, during the school year, the following financial statements:

1. Executive Summary
2. Balance Sheet
3. Income Statement
4. Forecasts (as applicable)
5. Aged Receivables
6. Aged Payables
7. Accrued Liabilities Schedule (as applicable)
8. Check Register
9. Cash Transfer Request (as applicable)

Financial statements will be distributed, on a monthly basis, to the PAVCS Board of Trustees; Chief Executive Officer (CEO); and Senior Leadership Team, or any other entity as prescribed by any agreements or covenants. In addition, complete copies of the financial statements will be kept on file. Internal financial statements will be completed and distributed by the tenth business day following the end of the calendar month.

Timeline to complete Regulatory Financial Statements

The following timeline will apply for the completion of said financial statements:

Annual Financial Report (PDE-2057):

The Annual Financial Report must be completed in accordance with generally accepted accounting and reporting principles for state and local governments and is the LEA management's responsibility. This report must include all funds and account groups of the school entity, including any blended component units, and an overview of all discretely presented component units. The Annual Financial Report (AFR) is submitted to the Department of Education's Comptroller's Office in October of each year. The report must be filed on the Pennsylvania Department of Education prescribed form. School districts, area vocational-technical schools, charter schools, and special school reports are due annually by October 30th.

Audited Financial Statements:

PAVCS is required by the Pennsylvania School Code to conduct an annual financial statement audit of its books and records. Financial audits are designed to provide reasonable assurance about whether the audited financial statements present fairly the financial position, results of operations and cash flows of the LEA in accordance with generally accepted accounting principles. Financial information, compliance requirements and internal controls are evaluated. This audit will be completed annually.

Single Audits:

A single audit is an entity-wide financial audit consisting of two (2) main parts: an audit of the basic financial statements and an audit of the entity's federal assistance programs. Under revised single audit guidance, LEAs that expend \$500,000 or more of federal awards in their fiscal year are required to have a single audit. Pass-through agencies and the recipients of pass-through funds must be especially cognizant of the \$500,000.00 threshold. Local, state and federal pass-through funds should be brought to the attention of the school's auditor. This audit will be completed as needed.

BANK ACCOUNTS

Policy Objective

This policy sets forth the requirement for the maintenance of a banking relationship for the purposes of aggregating, disbursing and safekeeping school funds in an FDIC insured institution.

Function Control

The Chief Financial Officer (CFO) has been charged the responsibility for ensuring the school has active bank accounts and all accounts are reconciled on a regular basis.

Bank Accounts in Use

The School currently has the following four (4) active bank accounts:

<u>Account Type</u>	<u>Bank</u>
Concentration Account	Commerce Bank
General/Operating	Commerce Bank
Payroll	Commerce Bank
ISP Reimbursement	Commerce Bank

Bank Signatory

The Finance Department of the Pennsylvania Virtual Charter School is responsible for ensuring school checks are signed. PAVCS' checks are payable from the Operating, Payroll, and ISP bank accounts. It is the policy of PAVCS that the President, Treasurer and Chief Executive Officer will be the authorized signers on all bank accounts of record. When there is a change in any of the aforementioned positions, the Board will pass a resolution, within thirty days, to change and update said bank signatories.

Delegated Authority

All checks require the official signature of, either, the President and Chief Executive Officer, or Treasurer of the Board and Chief Executive Officer, or a combination thereof. The Board of Trustees may delegate check signing authority as prescribed by the delegation guidelines established in the Contract Approval section of this document.

Disbursement Documentation

No checks are to be written without proper documentation of the expense.

INVESTMENTS

Policy Objective

Investment operations are those business processes concerned with the commitment of school assets to earn revenue and the control and safeguard of these earning assets.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring the school invests unused assets in a manner consistent with the schools By-Laws.

Authorized Investment Vehicles

As stated in the school's By-Laws and in accordance with Pennsylvania Department of Education Manual of Accounting and Related Financial Procedures, the authorized types of investments are:

- United States Treasury Bills
- Short term obligations of the United States Government or its agencies and instrumentalities
- 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, or the National Credit Union Share Insurance Fund 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.
- Obligations of the United States of America or any of its agencies and instrumentalities backed by the full faith and credit of the United States of America, the Commonwealth of Pennsylvania or any of its agencies or instrumentalities.

INSURANCE

Policy Objective

This policy sets forth the requirement that the school will purchase insurance for its property and liability risks, as specific circumstances require.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring the school has purchased current liability insurance.

Types of Insurance Coverage

The following insurance policies will be purchased, updated and maintained by the Chief Financial Officer:

1. Commercial Property
2. General Liability
3. Professional Liability
4. Hired & Non-Owned Auto Liability
5. Workers' Compensation
6. Commercial Umbrella
7. Employee Dishonesty
8. Student Accident

Insurance Requirements Review

It is the policy of PAVCS to have an independent insurance consultant periodically review the school's insurance policies to ensure coverage and limitations adequately meet the needs of the school, its Board of Trustees, employees and volunteers.

Service Provider Risk

The school can be exposed to risk when using contractors, consultants, service providers, and/or vendors to provide goods or services. The school will require contractors, consultants, service providers, and/or vendors doing business with the school to maintain liability insurance and other insurance as necessary to reasonably protect the school's financial interests, and in amounts deemed adequate by the school.

PROPERTY, PLANT, & EQUIPMENT CAPITALIZATION

Policy Objective

This policy sets forth the requirement that the school will account for property as prescribed by Generally Accepted Accounting Principles.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring the school properly accounts for the financial impact of property, plant and equipment purchases.

Capitalization of Assets

It is the policy of PAVCS to expense assets, in the period purchased, if these assets cost \$1,000 or less individually. Assets costing in excess of \$1,000 will be capitalized and depreciated in accordance with the organization's depreciation procedures. Repairs and improvements to real property and leasehold improvements will be capitalized if they cost in excess of \$1,000 individually.

Depreciation of Assets

It is the policy of PAVCS to depreciate fixed assets using the straight-line method over its estimated useful life. This may differ from the depreciation method used for tax purposes. Fully depreciated fixed assets will remain on the organization's statement of financial position until they are disposed of or are otherwise deemed worthless.

Safeguarding Assets

The CFO shall have primary responsibility for ensuring that capitalized school assets are properly safeguarded and accounted for. This will require an asset listing containing the type, make, model, serial number, description of asset, cost of the asset and personnel assigned and authorized to use said asset.

ACCOUNTS PAYABLE

Policy Objective

This policy sets forth the requirement that every reasonable effort must be made to ensure that funds are used and disbursed in a responsible, judicious and appropriate manner. As a public institution, the school is held to a high level of accountability for its business practices.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring development of proper and efficient accounts payable procedures.

Accounts Payable Function

The accounts payable function consists of four business processes concerned with recording amounts due for goods purchased and services rendered, and the eventual payment of said goods and services (except for payroll processing).

These processes are:

- Vendor payments
- Employee reimbursements
- Check requests
- Purchase orders

Approval Process

Documents prepared for approval and payment of vendor invoices, employee reimbursements, check requests and purchase orders should be reviewed and authorized by the respective departments head. Requests by department heads should be approved by the next level of school management. Under no circumstance should a purchase be made for the sole benefit of the employee. Under no circumstance should an individual approve his/her own request for disbursement.

Purchasing of Goods and Services

It is the policy of PAVCS that all purchases, of goods and services must be approved against the agency budget. Any purchases falling outside school budget assumptions must be pre-approved by order of the Board of Trustees.

Bid Requirements

Although Charter schools are exempted from bidding requirements, whenever practicable it is the policy of PAVCS to require bids for the following expenditures:

- Capital expenditures - Three bids for all capital expenditures exceeding \$5,000.00.
- Professional services - Professional services will be evaluated on a regular basis via Requests For Proposals.

- Other - Three bids, whenever possible, for purchases exceeding \$5,000.00.

Corporate Credit Card Policy

It is the policy of PAVCS to maintain a Corporate Credit Card Account. The Corporate Credit Card Account will be for the express purpose of purchasing and or procuring goods and services, by designated staff, in furtherance of the educational mission and purpose of the school.

PAYROLL

Policy Objective

This policy sets forth the requirement that as a result of Federal and State law, the school is required to pay all employees salary and wages within specified time periods according to employee contracts and agreements.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for providing an efficient and accurate system of employee pay.

Salary Payments and Statutory Deductions

Salary payments will be in a form convertible to cash, such as check or direct deposit to a financial institution. The school is required to make deductions from the salary and wage payments according to Federal and State laws. The school is required to issue an itemized statement of all deductions for each pay period.

Departmental Responsibilities

It is a department's responsibility to follow the processing schedule to ensure that employees are paid on time. Departments should have a contingency plan to cover for a vacation or an illness of payroll.

Payroll Schedule

Employees of the school are paid on a bi-weekly basis, unless required otherwise by employment agreement. The Human Resources Department will publish a payroll schedule, which will be made available to employees by request.

REVENUE, INCOME & RECEIVABLES

Policy Objective

This policy sets forth the requirement that the revenue, income, receivable functions, and their associated operations will be accounted for and recorded in a manner consistent with Generally Accepted Accounting Principles.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring the development of proper and efficient revenue billing and collection procedures.

Sources of Revenue and Income

As a charter school, the majority of revenue generated comes from tuition billed to districts whose residents are enrolled in the school. In accordance with PA Act 22, charter schools will receive the subsidy amount, from a resident district, as calculated on PDE Form 363.

Other sources of revenue and income are:

- State funded retirement reimbursement
- State funded social security reimbursement
- Interest income on investments
- Federal grants awarded for specific academic, or other, programs

Accounts Receivable

This area is concerned with the business processes of recording, controlling, and collecting amounts due from school districts, the State of Pennsylvania, and other entities as described above. Every effort will be made to collect all revenues earned in a timely and efficient manner.

ACCESS TO RECORDS BY THE PUBLIC

Service Objective

This policy sets forth the requirement of accessibility of financial school records. As a public institution, the schools books and records are open for public inspection. It is the policy of the school to provide access to the schools financial books and records.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring public access to its books and records, at the organization's place of business, at a time mutually agreeable between the organization and the individual requesting the inspection.

Records Available for Inspection

The following records will be available for public inspection:

- IRS Form 990
- Audited Financial Statements
- Annual Financial Report (PDE-2057)
- General Fund Budget (PDE-2028)

Requests for Copies

Requests for copies of the schools books and records described above must be made in writing. Dissemination will be made in consultation with the school Solicitor.

RECORD RETENTION

Service Objective

This policy sets forth the requirement of financial records retention. The school will comply with all statutory requirements in regard to retention of financial records.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring retention of financial records in accordance with this policy.

General Guidelines

Financial records and financial information of important or confidential nature will be stored so as to maintain control over the documentation, so that only those with the appropriate authority have access to the information. The information shall be stored to ensure efficient retrieval. Records are to be retained until:

- they are no longer likely to be required as evidence or for any audit purposes.
- the expiration of any relevant period specified in this manual.

Retention of Records Timetable

The retention periods set forth below do not represent a requirement that records must be destroyed after such periods. Longer periods may be prescribed for particular records in respect to current or pending legal proceedings.

- 10 Years after the financial year to which the record relates:
 - Main transaction summary records-general journals, transaction summaries and the like.
 - Internal audit reports.
 - Position Assessments.
- 5 Years after the financial year to which the record relates:
 - Primary evidentiary record-copies of forms issued for value, vouchers to support payment made, check journals, invoice journals, abstract and like records associated with the receipt or payment of money.
 - Subsidiary ledgers, accounts payable, accounts receivable and records relating to assets no longer held or liabilities that have been discharged.
- 3 Years after the financial year to which the record relates:
 - Supplementary or partial type accounting record, deposit books, time sheets and the like.
- 2 Years After the Financial Year to Which the Record Relates:
 - General and incidental source documents not included above. Copies of official orders other than those copies used to substantiate payments or for unperformed contracts, bank deposit slips, bank statements, etc.
 -

Destruction of Records

On an annual basis, the files will be reviewed per the established timetables herein and those records scheduled for destruction will be placed in a security bin for shredding.

November 21, 2013

To the Board of School Directors
Pennsylvania Virtual Charter School
King of Prussia, Pennsylvania

We have audited the financial statements of Pennsylvania Virtual Charter School (the "School") for the year ended June 30, 2013, and have issued our report thereon dated November 21, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated October 10, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Pennsylvania Virtual Charter School are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2013. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the accumulated depreciation and accounts receivable.

- Management's estimate of depreciation expense and the related accumulated depreciation is based on the straight-line method of depreciation over the estimated useful lives of the assets.
- Management's estimate of accounts receivable is based on the collectability of prior year receivables.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes an adjustment that could have a significant effect on the School's financial reporting process. This audit adjustment was posted by management and is reflected in the financial statements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 21, 2013.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

To the Board of School Directors
Pennsylvania Virtual Charter School
page 3

This information is intended solely for the information and use of the Board of School Directors and management of Pennsylvania Virtual Charter School, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

/nrb

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**PENNSYLVANIA VIRTUAL CHARTER SCHOOL
ADJUSTING JOURNAL ENTRIES
JUNE 30, 2013**

Account No.	Account Name	Debit	Credit
0771000000	Assigned Fund Balance	2,720,331.00	
07990000000000	Unassigned Net Assets		2,720,331.00

To adjust the Board-designated amount of net assets at
June 30 to equal the remaining renovation costs.



PAVIRTUAL

CHARTER SCHOOL

A COMMUNITY OF PARTNERSHIP, LEARNING & ACHIEVEMENT

KING OF PRUSSIA, PENNSYLVANIA

FINANCIAL STATEMENTS

JUNE 30, 2013

PENNSYLVANIA VIRTUAL CHARTER SCHOOL
JUNE 30, 2013

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INDEPENDENT AUDITOR'S REPORT

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November 21, 2013

To the Board of Trustees
Pennsylvania Virtual Charter School
King of Prussia, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of Pennsylvania Virtual Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Board of Trustees
Pennsylvania Virtual Charter School

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pennsylvania Virtual Charter School as of June 30, 2013 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Pennsylvania Virtual Charter School's 2012 financial statements, and we expressed an unmodified opinion on those financial statements in our report dated December 10, 2012. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012 is consistent, in all material respects, with the audited financial statements from which it has been derived. ...

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2013 on our consideration of Pennsylvania Virtual Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and on compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pennsylvania Virtual Charter School's internal control over financial reporting and compliance.

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

**PENNSYLVANIA VIRTUAL CHARTER SCHOOL
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2013 AND 2012**

	2013	2012
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 3,202,646	\$ 2,941,909
Accounts receivable, net	4,140,742	6,091,918
Intergovernmental receivables	1,264,983	1,490,929
Prepaid expenses	843,869	1,409,924
Total Current Assets	9,452,240	11,934,680
NONCURRENT ASSETS:		
Land	918,892	918,892
Construction-in-progress	1,969,264	32,582
Buildings and improvements	1,946,457	1,946,457
Furniture and equipment	1,545,514	1,136,075
Computer equipment	4,064,896	4,064,896
Less: Accumulated depreciation	(5,296,572)	(4,932,074)
Property and Equipment, Net	5,148,451	3,166,828
Security deposits	29,965	18,320
TOTAL ASSETS	\$ 14,630,656	\$ 15,119,828
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 2,522,327	\$ 2,260,939
Other liabilities	928,152	196,726
Due to K-12, Inc.	521,356	-
Current portion of notes payable	-	189,220
Total Current Liabilities	3,971,835	2,646,885
NONCURRENT LIABILITIES		
Compensated absences	57,542	44,124
Total Noncurrent Liabilities	57,542	44,124
Total Liabilities	4,029,377	2,691,009
NET ASSETS:		
Unrestricted	9,797,999	8,905,208
Unrestricted - Board-designated for capital purchases	803,280	3,523,611
Total Net Assets	10,601,279	12,428,819
TOTAL LIABILITIES AND NET ASSETS	\$ 14,630,656	\$ 15,119,828

The accompanying notes are an integral part of these financial statements.

**PENNSYLVANIA VIRTUAL CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013
(With Summarized Totals for 2012)**

	Unrestricted	Temporarily Restricted	Totals
	2013		2012
PUBLIC SUPPORT AND REVENUE			
Public support:			
Operating subsidy	\$ 32,835,817	-	\$ 32,835,817
Federal grants	-	1,304,564	1,304,564
Other income	789,077	-	789,077
Total Public Support	33,624,894	1,304,564	34,929,458
Net assets released from restriction:			
Satisfaction of program restrictions	1,304,564	(1,304,564)	-
TOTAL PUBLIC SUPPORT AND REVENUE	34,929,458	-	38,394,301
EXPENSES			
Program services:			
Instruction	23,749,477	-	23,749,477
Operation of noninstructional services	5,794	-	5,794
IDEA	567,455	-	567,455
School improvement	38,436	-	38,436
Title I grant	614,989	-	614,989
Title II grant	83,684	-	83,684
Total Program Services	25,059,835	-	25,059,835
Support services	11,697,163	-	11,697,163
TOTAL EXPENSES	36,756,998	-	38,108,300
CHANGE IN NET ASSETS	(1,827,540)	-	286,001
NET ASSETS, BEGINNING OF YEAR	12,428,819	-	12,142,818
NET ASSETS, END OF YEAR	\$ 10,601,279	-	\$ 12,428,819

The accompanying notes are an integral part of these financial statements.

**PENNSYLVANIA VIRTUAL CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013
(With Summarized Totals for 2012)**

	Program Services						Total Support Services	Totals	
	Instruction	Operation of Noninstructional Services	IDEA	School Improvement	Title I	Title II		2013	2012
Salaries	\$ 6,478,731	\$ -	\$ -	\$ 36,881	\$ 594,322	\$ -	\$ 5,233,758	\$ 12,343,692	\$ 12,074,487
Benefits and payroll taxes	3,242,710	-	-	1,555	20,406	-	2,280,680	5,545,351	4,931,781
Total Salaries and Related Expenses	9,721,441	-	-	38,436	614,728	-	7,514,438	17,889,043	17,006,268
Advertising expenses	1,500	-	-	-	-	-	393,870	395,370	588,743
Depreciation	-	-	-	-	-	-	364,498	364,498	1,692,349
Dues and fees	1,744	-	-	-	-	-	53,906	55,650	41,431
Insurance	-	-	-	-	-	-	1,346,432	1,346,432	217,194
Instructional software	5,936,577	-	-	-	-	-	-	5,936,577	6,578,640
Interest expense	-	-	-	-	-	-	23,694	23,694	49,726
Legal services	-	-	-	-	-	-	138,115	138,115	345,850
Books and materials	2,838,531	-	-	-	-	-	327	2,838,858	3,344,631
Miscellaneous	-	-	-	-	-	-	136	136	744
Occupancy	-	-	-	-	-	-	554,408	554,408	452,152
Postage	185,434	-	-	-	125	-	63,877	249,436	297,710
Professional services	732,269	-	-	-	136	83,684	187,032	1,003,121	964,647
Rental expense	8,187	-	-	-	-	-	59,446	67,633	104,225
Repairs and maintenance	-	-	-	-	-	-	12,596	12,596	3,994
Special education services	2,697,080	-	-	-	-	-	-	3,264,535	3,480,891
Supplies and small equipment	887,401	-	-	-	-	-	374,052	1,261,453	1,299,266
Telephone and internet	618,991	-	-	-	-	-	419,719	1,038,710	1,187,651
Travel and entertainment	120,322	5,794	-	-	-	-	190,617	316,733	452,188
TOTAL EXPENSES	\$ 23,749,477	\$ 5,794	\$ 567,455	\$ 38,436	\$ 614,989	\$ 83,684	\$ 11,697,163	\$ 36,756,998	\$ 38,108,300

The accompanying notes are an integral part of these financial statements.

**PENNSYLVANIA VIRTUAL CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (1,827,540)	\$ 286,001
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	364,498	1,692,349
(Increase) Decrease in:		
Accounts receivable	1,951,176	(521,178)
Intergovernmental receivables	225,946	(395,302)
Prepaid expenses	566,055	(1,074,819)
Increase (Decrease) in:		
Accounts payable	261,388	612,496
Other liabilities	731,426	(93,213)
Due to K-12, Inc.	521,356	-
Compensated absences	13,418	(349,696)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>2,807,723</u>	<u>156,638</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of capital assets	(2,346,121)	(2,851,158)
Security deposits paid	(11,645)	(6,820)
NET CASH USED BY INVESTING ACTIVITIES	<u>(2,357,766)</u>	<u>(2,857,978)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayments on notes payable	(189,220)	(1,461,455)
NET CASH USED BY FINANCING ACTIVITIES	<u>(189,220)</u>	<u>(1,461,455)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	260,737	(4,162,795)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,941,909</u>	<u>7,104,704</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 3,202,646</u>	<u>\$ 2,941,909</u>
SUPPLEMENTAL DISCLOSURES:		
Interest paid	<u>\$ 23,694</u>	<u>\$ 49,726</u>

The accompanying notes are an integral part of these financial statements.

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

NOTE 1 NATURE OF THE ORGANIZATION

The mission of Pennsylvania Virtual Charter School (the "School") is to provide Pennsylvania students with an excellent education, grounded in high academic standards, which will help them achieve their full academic and social potential. The School is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Act 22 of 1997.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of Pennsylvania Virtual Charter School have been prepared using the accrual basis of accounting.

Financial Statement Presentation

In accordance with the portion of the Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") regarding financial statements of not-for-profit organizations, the School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, the School is required to present a statement of cash flows.

Income Tax Status

The Pennsylvania Virtual Charter School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the School's tax-exempt purpose may be subject to taxation as unrelated business income.

Generally accepted accounting principles prescribe rules for the recognition, measurement, classification and disclosure in the financial statements of uncertain tax positions taken or expected to be taken in the School's tax returns. Management has determined that the School does not have any uncertain tax positions or associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the School's tax returns will not be challenged by the taxing authorities and that the School will not be subject to additional tax, penalties and interest as a result of such challenge. Income tax returns of the School for 2009, 2010 and 2011 are subject to examination by tax authorities, generally for three years after they were filed.

Cash and Cash Equivalents

The School considers all short-term highly liquid investments with an original maturity of three months or less to be cash equivalents.

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables from grants, contracts and others. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the applicable accounts receivable.

Property and Equipment

Acquisitions of property and equipment in excess of \$1,000 are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Depreciation is recognized over the estimated useful life of the assets utilizing the straight-line method, as follows:

Buildings and improvements	5-40 years
Furniture and equipment	3-7 years
Computer equipment	3 years

Compensated Absences

Beginning in 2007, School policies permit employees to accumulate earned but unused sick days. Beginning in 2009, School policies permit employees to accumulate and be paid out for unused vacation days. Beginning in 2012, School policies limit the number of days employees may be paid out to five. The liabilities for these compensated absences are recorded as a liability in the financial statements.

Allocation of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Use of Estimates in the Preparation of Financial Statements

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

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Prior Year Financial Statements

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2012, from which the summarized information was derived.

NOTE 3 CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned. Pennsylvania Virtual Charter School maintains five bank accounts at TD Bank, NA. Accounts at this institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. At June 30, 2013 and 2012, the carrying amount of the School's deposits totaled \$3,202,646 and \$2,941,909, and the bank balance was \$3,635,957 and \$3,256,531, respectively. Of the bank balance \$250,000 and \$250,000, respectively, was covered by federal depository insurance, and \$3,385,957 and \$3,006,531 was exposed to custodial credit risk because it was uninsured and the collateral held by the depository's agent was not in the School's name. However, the exposed deposits were in accordance with Act 72 of the Commonwealth of Pennsylvania.

NOTE 4 ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2013 and 2012 consisted of the following:

	<u>2013</u>	<u>2012</u>
Due from school districts and Pennsylvania Department of Education	\$ 4,665,184	\$ 6,671,420
Other	2,487	-
Less: Allowance for doubtful accounts	<u>(526,929)</u>	<u>(579,502)</u>
TOTAL	<u>\$ 4,140,742</u>	<u>\$ 6,091,918</u>

NOTE 5 INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables consisted of the following at June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Federal receivables	\$ 1,067,771	\$ 1,354,458
State receivables	<u>197,212</u>	<u>136,471</u>
TOTAL	<u>\$ 1,264,983</u>	<u>\$ 1,490,929</u>

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

NOTE 6 PROPERTY AND EQUIPMENT

A summary of changes in property and equipment is as follows:

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Land	\$ 918,892	\$ -	\$ -	\$ 918,892
Construction-in-progress	32,582	1,936,682	-	1,969,264
Buildings and improvements	1,946,457	-	-	1,946,457
Furniture and equipment	1,136,075	409,439	-	1,545,514
Computer equipment	4,064,896	-	-	4,064,896
	<u>8,098,902</u>	<u>2,346,121</u>	<u>-</u>	<u>10,445,023</u>
Accumulated depreciation	(4,932,074)	(364,498)	-	(5,296,572)
Total Property and Equipment, Net	<u>\$ 3,166,828</u>	<u>\$ 1,981,623</u>	<u>\$ -</u>	<u>\$ 5,148,451</u>

NOTE 7 DUE TO K-12, INC.

In June 2009, the School entered into an agreement with K-12, Inc. to provide online curricula, instructional tools, materials and other products through June 2019. Under this agreement, the School has purchased online curricula, instructional tools, materials and other products totaling \$8,739,212 and \$9,189,623 for the years ended June 30, 2013 and 2012, respectively.

K-12, Inc. is not a division or any part of Pennsylvania Virtual Charter School. The School is a body corporate authorized under Pennsylvania Charter School Law and is not a division or a part of K-12, Inc. The relationship between the parties was developed and entered into through arms-length negotiations and is based solely on the terms of this agreement and those of any other agreements that may exist from time to time between the parties.

The line item "Due to K-12, Inc." shown on the statement of financial position represents amounts payable and due to K-12, Inc. for curriculum materials. The amounts due as of June 30, 2013 and 2012 were \$521,356 and \$0, respectively.

NOTE 8 NOTES PAYABLE

The School had various notes payable for the purchase of computers. The notes had a fixed interest rate of 5.1 percent and various terms with maturity dates between July 2012 and April 2013. All of the notes payable were paid off during the fiscal year ended June 30, 2013.

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

NOTE 8 NOTES PAYABLE (cont'd)

The following summarizes the changes in notes payable for the year ended June 30, 2013:

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2013</u>
Notes payable	\$ 189,220	\$ -	\$ 189,220	\$ -

On August 31, 2012, the Board of Trustees authorized the School to enter into a line of credit with TD Bank, N.A. in an amount not to exceed \$5 million dollars. This loan was collateralized by a continuing lien on all assets of the School. The loan matured on November 30, 2012, without the School drawing down or repaying any funds.

NOTE 9 OPERATING LEASE

On May 1, 2012, the School entered into an operating lease to lease office space at One West Main Street, Norristown, PA on a month-to-month basis. The lease shall terminate upon 30 days written notice from either party of the lease. Monthly rent of \$36,500 is due on the first day of each month.

Rental expense for the above operating lease was \$438,399 and \$423,680 for the years ended June 30, 2013 and 2012, respectively, and is included in occupancy expense in the financial statements.

NOTE 10 PENSION PLAN

Plan Description

Pennsylvania Virtual Charter School contributes to the Public School Employees' Retirement System ("PSERS"), a governmental cost-sharing multiple-employer defined benefit pension plan administered by the Commonwealth of Pennsylvania Public School Employees' Retirement System. The PSERS provides retirement and disability, legislative-mandated *ad hoc* cost-of-living adjustments and certain health care insurance premium assistance to plan members and beneficiaries. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) provides the authority to establish and amend benefit provisions. The PSERS 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 Public School Employees' Retirement System, P. O. Box 125, Harrisburg, Pennsylvania 17108-0125.

Funding Policy

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers and the Commonwealth. Eligible active members contribute at 7.5 percent of their qualifying compensation. Contributions required

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

NOTE 10 PENSION PLAN (cont'd)

of employers are based upon an actuarial valuation. For fiscal years ended June 30, 2013 and 2012, the rate of employer contribution was 12.36 and 8.65 percent of covered payroll, respectively, for each year. The School's contribution to PSERS for the years ended June 30, 2013, 2012 and 2011 was \$1,411,738, \$974,946 and \$636,472, respectively, equal to the required contribution.

NOTE 11 ADVERTISING EXPENSE

The School is required to accept students from throughout the Commonwealth of Pennsylvania. Accordingly, the School advertises to ensure citizens of the Commonwealth are informed of the School's mission.

The School expenses the production cost of advertising when incurred. Advertising expense totaled \$395,370 and \$588,743 for the years ended June 30, 2013 and 2012, respectively.

NOTE 12 COMMITMENTS AND CONTINGENCIES

In February 2012, the School purchased a building to be used as its administrative offices. As of June 30, 2013, the School had construction commitments associated with the building improvements project as follows:

	Contract Amount	Completed through June 30, 2013	Remaining Amount
Columbus Construction	\$ 904,191	\$ 902,625	\$ 1,566
APEX Plumbing	190,035	189,160	875
MBR Construction	216,847	209,047	7,800
Pinnacle Electrical	598,437	596,437	2,000
Totals	<u>\$ 1,909,510</u>	<u>\$ 1,897,269</u>	<u>\$ 12,241</u>

In addition, the School has incurred additional architectural fees and other costs associated with the building improvement project totaling \$71,995.

NOTE 13 SUBSEQUENT EVENTS

The School has evaluated all subsequent events through November 21, 2013, the date the financial statements were available to be issued.

SINGLE AUDIT INFORMATION

INDEPENDENT AUDITOR'S
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

Barbacane, Thornton & Company LLP
200 Springer Building
3411 Silverside Road
Wilmington, Delaware 19810

T 302.478.8940
F 302.468.4001
www.btcpa.com

November 21, 2013

To the Board of Directors
Pennsylvania Virtual Charter School
King of Prussia, Pennsylvania

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 Pennsylvania Virtual Charter School, King of Prussia, Pennsylvania (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 21, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pennsylvania Virtual 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pennsylvania Virtual Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect 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 School'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 that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

BARBACANE
THORNTON
& COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Pennsylvania Virtual Charter School

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Barbacane, Thornton & Company LLP

BARBACANE, THORNTON & COMPANY LLP

Barbacane, Thornton & Company LLP
200 Springer Building
3411 Silverside Road
Wilmington, Delaware 19810

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

T 302.478.8940
F 302.468.4001
www.btcpa.com

November 21, 2013

To the Board of Directors
Pennsylvania Virtual Charter School
King of Prussia, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Pennsylvania Virtual Charter School's compliance with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on the Pennsylvania Virtual Charter School's major federal program for the year ended June 30, 2013. Pennsylvania Virtual Charter School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and recommendations.

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 the Pennsylvania Virtual Charter School's major federal program 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 Virtual 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 Pennsylvania Virtual Charter School's major federal program. However, our audit does not provide a legal determination of Pennsylvania Virtual Charter School's compliance.

To the Board of Directors
Pennsylvania Virtual Charter School

Opinion on Each Major Program

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

Report on Internal Control Over Compliance

Management of Pennsylvania Virtual Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Pennsylvania Virtual Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Virtual 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, 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, as defined above. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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 on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

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

FEDERAL GRANTOR/PROJECT TITLE U.S. DEPARTMENT OF EDUCATION	SOURCE CODE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	GRANT PERIOD BEGINNING/ ENDING DATES	GRANT AMOUNT	TOTAL RECEIVED FOR YEAR	ACCRUED (DEFERRED) REVENUE 07/01/2012	REVENUE RECOGNIZED	EXPENDITURES	ACCRUED (DEFERRED) REVENUE 06/30/2013
Passed through Montgomery County I.U.										
IDEA	I	84.027	062-12-0025	07/01/11 - 06/30/12	\$504,192	\$ 504,192	\$ 504,192	\$ -	\$ -	\$ -
IDEA	I	84.027	062-13-0025	07/01/12 - 06/30/13	567,455	504,192	-	567,455	567,455	567,455
Total CFDA # 84.027						504,192	504,192	567,455	567,455	567,455
Passed through Pennsylvania Department of Education										
Title I Grants - Improving Basic Programs	I	84.010	013-111018	07/01/10 - 09/30/12	659,819	340,471	340,471	-	-	-
Title I Grants - Improving Basic Programs	I	84.010	013-121018	07/01/11 - 09/30/12	633,407	421,264	421,264	-	-	-
Title I Grants - Improving Basic Programs	I	84.010	013-131018	07/01/12 - 09/30/13	614,989	200,074	-	614,989	614,989	414,915
School Improvement	I	84.010	042-111018	04/23/11 - 09/30/12	46,180	32,598	32,598	-	-	-
School Improvement	I	84.010	042-121018	04/04/12 - 09/30/13	38,436	10,677	-	38,436	38,436	27,759
Total CFDA # 84.010						1,005,084	794,333	653,425	653,425	442,674
Title II - Improving Teacher Quality	I	84.367	020-121018	07/01/11 - 09/30/12	84,100	55,933	55,933	-	-	-
Title II - Improving Teacher Quality	I	84.367	020-131018	09/15/12 - 09/30/13	83,684	26,042	-	83,684	83,684	57,642
Total CFDA # 84.367						81,975	55,933	83,684	83,684	57,642
TOTAL U.S. DEPARTMENT OF EDUCATION						1,591,251	1,354,458	1,304,564	1,304,564	1,067,771
TOTAL EXPENDITURES OF FEDERAL AWARDS						\$ 1,591,251	\$ 1,354,458	\$ 1,304,564	\$ 1,304,564	\$ 1,067,771

SOURCE CODES

- I - Indirect Funding
- D - Direct Funding

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A REPORTING ENTITY

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Pennsylvania Virtual Charter School. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule.

NOTE B BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting.

**SCHEDULE OF
FINDINGS AND RECOMMENDATIONS**

PENNSYLVANIA VIRTUAL CHARTER SCHOOL
SCHEDULE OF FINDINGS AND RECOMMENDATIONS

PART A - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued [*unmodified, qualified, adverse or disclaimer*]:

Unmodified

Internal control over financial reporting:

- | | | |
|---|-----------|------------------------------|
| • Material weakness(es) identified? | _____ Yes | _____ <u>X</u> No |
| • Significant deficiency(ies) identified? | _____ Yes | _____ <u>X</u> None reported |
| • Noncompliance material to financial statements noted? | _____ Yes | _____ <u>X</u> No |

Federal Awards

Internal control over major programs:

- | | | |
|---|-----------|------------------------------|
| • Material weakness(es) identified? | _____ Yes | _____ <u>X</u> No |
| • Significant deficiency(ies) identified? | _____ Yes | _____ <u>X</u> None reported |

Type of auditor's report issued on compliance for major programs [*unmodified, qualified, adverse or disclaimer*]:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?

_____ Yes _____ X No

Identification of major program:

CFDA Number

Name of Federal Program or Cluster

84.010

Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

_____ X Yes _____ No

PENNSYLVANIA VIRTUAL CHARTER SCHOOL
SCHEDULE OF FINDINGS AND RECOMMENDATIONS

PART B - FINDINGS RELATED TO FINANCIAL STATEMENTS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

PART C - FINDINGS RELATED TO FEDERAL AWARDS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

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

**Division of Federal Program
Consolidated Program Review**

2011-2012 School Year

Pennsylvania Virtual CS

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Dr. Joanne Burnett	610-275-8500	<input checked="" type="checkbox"/>
Business Manager:	Mr. Jose Parrilla	610-275-8500	<input checked="" type="checkbox"/>
Title I Coordinator:	Jennifer Eastman	610-275-8500	<input checked="" type="checkbox"/>
Title II Part A Coordinator:	Kathy Scarpato	610-275-8500	<input checked="" type="checkbox"/>
Title III Coordinator:			<input type="checkbox"/>
Fiscal Requirements Coordinator:	Mr. Jose	610-275-8500	<input checked="" type="checkbox"/>
Ed-Flex Waiver Review Coordinator:			<input type="checkbox"/>
Title VI-B REAP Coordinator:			<input type="checkbox"/>

Program(s) Reviewed:

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

Program Reviewer/s: Marie Bonner

Visit Date: 4/25/2012

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. 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"/> List of teachers and their qualifications. <input type="checkbox"/> Number of teachers who have met highly qualified. <input type="checkbox"/> Number of teachers working toward becoming highly qualified						
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input type="checkbox"/> LEA Plan		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/12/2012 1:08:21 PM Title I Coordinator, PAVCS Jennifer Eastman 100% highly qualified</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>4/26/2012 11:25:24 AM Monitor Marie Bonner All teachers are Highly Qualified and charter school presented a list of certifications and all other credentials of all teachers..</td> </tr> </tbody> </table>	District Comments	3/12/2012 1:08:21 PM Title I Coordinator, PAVCS Jennifer Eastman 100% highly qualified	Monitor Comments	4/26/2012 11:25:24 AM Monitor Marie Bonner All teachers are Highly Qualified and charter school presented a list of certifications and all other credentials of all teachers..
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3/12/2012 1:08:21 PM Title I Coordinator, PAVCS Jennifer Eastman 100% highly qualified										
Monitor Comments										
4/26/2012 11:25:24 AM Monitor Marie Bonner All teachers are Highly Qualified and charter school presented a list of certifications and all other credentials of all teachers..										

<p>2. All instructional paraprofessionals supported by Title I are highly qualified.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> <ul style="list-style-type: none"> <input type="checkbox"/> List of paraprofessionals & their qualifications. <input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements. <input type="checkbox"/> AA Degree and/or local assessment 		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> <tr> <td> 3/12/2012 1:08:35 PM Title I Coordinator, PAVCS Jennifer Eastman No paraprofessionals </td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td> 4/26/2012 11:25:48 AM Monitor Marie Bonner The charter school does not employ any paraprofessionals. </td> </tr> </table>	District Comments	3/12/2012 1:08:35 PM Title I Coordinator, PAVCS Jennifer Eastman No paraprofessionals	Monitor Comments	4/26/2012 11:25:48 AM Monitor Marie Bonner The charter school does not employ any paraprofessionals.
District Comments									
3/12/2012 1:08:35 PM Title I Coordinator, PAVCS Jennifer Eastman No paraprofessionals									
Monitor Comments									
4/26/2012 11:25:48 AM Monitor Marie Bonner The charter school does not employ any paraprofessionals.									
<p>3. Parents (in Title I schools ONLY) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Copy of parent/guardian notification 						
<p>4. Parents (in Title I schools ONLY) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> <ul style="list-style-type: none"> <input type="checkbox"/> Copy of dated letter of notification to parent/guardian 		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td> 4/26/2012 11:26:33 AM Monitor Marie Bonner All teachers are Highly Qualified, therefore no need for letter to the parents. </td> </tr> </table>	Monitor Comments	4/26/2012 11:26:33 AM Monitor Marie Bonner All teachers are Highly Qualified, therefore no need for letter to the parents.		
Monitor Comments									
4/26/2012 11:26:33 AM Monitor Marie Bonner All teachers are Highly Qualified, therefore no need for letter to the parents.									

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 updated periodically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input checked="" type="checkbox"/> Website posting.				
2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		*See 6 Parent Involvement Plan requirements below			
a. Provide assistance to parents in understanding the State's 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 meetings, agendas, and sign-in sheets.		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td> 4/30/2012 4:46:10 PM Monitor Marie Bonner Numerous types of parent meetings are held very frequently throughout the state of Pennsylvania. </td> </tr> </tbody> </table>	Monitor Comments	4/30/2012 4:46:10 PM Monitor Marie Bonner Numerous types of parent meetings are held very frequently throughout the state of Pennsylvania.
Monitor Comments								
4/30/2012 4:46:10 PM Monitor Marie Bonner Numerous types of parent meetings are held very frequently throughout the state of Pennsylvania.								
b. Provide 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, etc.				

c. 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 school;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		<table border="1"> <tr> <th data-bbox="1394 40 1986 94">Monitor Comments</th> </tr> <tr> <td data-bbox="1394 94 1986 305"> 4/30/2012 4:48:27 PM Monitor Marie Bonner Documentation was provided to show the many different times that this item appears on various staff meeting agendas. </td> </tr> </table>	Monitor Comments	4/30/2012 4:48:27 PM Monitor Marie Bonner Documentation was provided to show the many different times that this item appears on various staff meeting agendas.		
Monitor Comments										
4/30/2012 4:48:27 PM Monitor Marie Bonner Documentation was provided to show the many different times that this item appears on various staff meeting agendas.										
d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc. <input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets <input type="checkbox"/> Memorandum of Understanding (MOU).		<table border="1"> <tr> <th data-bbox="1394 342 1986 396">Monitor Comments</th> </tr> <tr> <td data-bbox="1394 396 1986 639"> 4/30/2012 4:54:50 PM Monitor Marie Bonner This charter school uses the National Parent /Teacher Standards to guide the staff and parents on various best practices and engagement. </td> </tr> </table>	Monitor Comments	4/30/2012 4:54:50 PM Monitor Marie Bonner This charter school uses the National Parent /Teacher Standards to guide the staff and parents on various best practices and engagement.		
Monitor Comments										
4/30/2012 4:54:50 PM Monitor Marie Bonner This charter school uses the National Parent /Teacher Standards to guide the staff and parents on various best practices and engagement.										
e. Sent information related to school and parent programs to parents in a format and language the parents could understand;	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		<table border="1"> <tr> <th data-bbox="1394 711 1986 764">District Comments</th> </tr> <tr> <td data-bbox="1394 764 1986 1040"> 3/12/2012 1:12:13 PM Title I Coordinator, PAVCS Jennifer Eastman Documents will be translated if we have a family needing language support. communications are written to be easily understood. </td> </tr> <tr> <th data-bbox="1394 1040 1986 1094">Monitor Comments</th> </tr> <tr> <td data-bbox="1394 1094 1986 1365"> 4/26/2012 11:29:57 AM Monitor Marie Bonner There is no need at this time for translated information to be sent home. The school understands that if a non English speaking parent comes into the school, information must be translated for them. </td> </tr> </table>	District Comments	3/12/2012 1:12:13 PM Title I Coordinator, PAVCS Jennifer Eastman Documents will be translated if we have a family needing language support. communications are written to be easily understood.	Monitor Comments	4/26/2012 11:29:57 AM Monitor Marie Bonner There is no need at this time for translated information to be sent home. The school understands that if a non English speaking parent comes into the school, information must be translated for them.
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f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.		<p style="text-align: center;">Monitor Comments</p> <p>4/30/2012 4:55:04 PM Monitor Marie Bonner Parents commented on the meeting that are held to assist special needs'parents. There is a complete, thick binders with every parent meeting held throughout the entire state.</p>
4. School parent involvement policies have been distributed to parents.	<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		<p style="text-align: center;">Monitor Comments</p> <p>4/30/2012 4:53:48 PM Monitor Marie Bonner In addition to sending Parent policy home via hard copy, there is a website that posts the current Parent Involvement Policy of the school.</p>
5. LEA has required schools to develop a written school-parent compact.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> school-home compact <input type="checkbox"/> Staff/Parent meeting agenda, memoranda.		<p style="text-align: center;">Monitor Comments</p> <p>4/30/2012 4:55:51 PM Monitor Marie Bonner Parents were part of the process for the development of the current Home School Compact.</p>
6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Back-to-School Nights/Title I meetings. <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.		<p style="text-align: center;">Monitor Comments</p> <p>4/30/2012 4:56:59 PM Monitor Marie Bonner Reviewed the powerpoint presented to the parents at the beginning of the school year. clearly defines what Title I services are and the rights to know of all parents.</p>

7. LEA and schools have reviewed the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations. <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.		<table border="1"> <thead> <tr> <th data-bbox="1394 40 1986 94">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1394 94 1986 479"> 4/26/2012 11:32:41 AM Monitor Marie Bonner This parent involvement program is more detailed than any other I have ever seen. Numerous types of communication exist between the homes and school. Parents are given many opportunities to stay involved with the school. An example of this being the fact that some parents are involved in a college program paid by the school. </td> </tr> </tbody> </table>	Monitor Comments	4/26/2012 11:32:41 AM Monitor Marie Bonner This parent involvement program is more detailed than any other I have ever seen. Numerous types of communication exist between the homes and school. Parents are given many opportunities to stay involved with the school. An example of this being the fact that some parents are involved in a college program paid by the school.
Monitor Comments								
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8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.	<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 translated documents.				

III. LEA Improvement

Component III: LEA Improvement

LEAs identified for improvement, corrective action, or restructuring have met the requirements of being so identified.

Sec. 1116(b)(1)(B)
 Sec. 1116(b)(3)
 Sec. 1116(b)(4)-(6)
 Sec. 1116(b)(7)(C)(ii)
 Sec. 1116(b)(14)(B)

If the LEA is not identified for LEA Improvement, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA notified parents if the LEA is identified for improvement or corrective action.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of letter of notification to parents that states the LEA's status, the reasons for the identification, and how parents can participate in LEA improvement activities.	Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). <input type="checkbox"/> Newsletter <input type="checkbox"/> Mailed Letter <input type="checkbox"/> Website <input type="checkbox"/> Other	
2. The LEA has developed a district improvement plan using the core elements outlined in the state's district strategic planning framework, Leading for Learning!	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of LEA Improvement plan <input type="checkbox"/> Evidence of school board approval of plan <input checked="" type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)		

<p>3. The LEA has set aside 10% of the district's Title I allocation for professional development activities necessary to ensure that the LEA makes AYP.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input checked="" type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p>	<p>If the LEA also has schools in improvement it is required to set aside 10% of the Title I building allocation for professional developments. This amount can be used toward the LEA required set aside.</p>	
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IV. School Improvement

Component IV: School Improvement						
Schools identified for improvement, corrective action, or restructuring have met the requirements of being so identified.						
Sec. 1116(b)(1)(B) Sec. 1116(b)(3) Sec. 1116(b)(4)-(6) Sec. 1116(b)(7)(C)(ii) Sec. 1116(b)(14)(B)						
<input type="checkbox"/> If the LEA has no Title I schools identified for any level of School Improvement, this section can be skipped.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA notified all parents at least 14 days prior to the beginning of the school year if any schools are identified for improvement or corrective action. <i>(See School Choice section and SES section for additional notification requirements.)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of letter of notification to parents must include the schools' status, comparison with other schools, action plan, the reasons for the identification, and how parents can participate in school improvement activities. <input type="checkbox"/> Verification of date of notification	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • If applicable, the notification must be provided in different languages. <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> In Different Languages	

<p>2. The LEA posted on their website beginning with SY 2007 and all subsequent years identified: a. Number of students eligible and transferred due to Choice. b. Number of students who were eligible and participated in SES. c. List of available schools for transfer. d. List of available SES providers.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Webpage <input type="checkbox"/> Student attendance for building offering choice. <input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.		
<p>3. The LEA has developed a 2-year school improvement plan using the core elements outlined in the state's strategic school improvement planning framework, Getting Results!</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of school improvement plan <input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures. <input checked="" type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)		
<p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities. ONLY School Improvement. not required for Corrective Action.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds. <input type="checkbox"/> Sign-in sheets for professional development activities. <input type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies. <input type="checkbox"/> Title I Budget		
<p>5. Each school identified for Corrective Action 1 or 2 involves parents in corrective actions taken to improve academic achievement.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting agendas <input checked="" type="checkbox"/> Parent notifications <input type="checkbox"/> Meeting minutes		

V. School Choice

Component V: School Choice						
The LEA ensures that requirements for public school choice are met.						
Sec. 1116(b)(1)(D) and (E) Sec. 1112(g)(4)						
<input checked="" type="checkbox"/> If the LEA has no buildings in School Improvement I or choice can't be offered because there are no schools available for choice, this section can be skipped.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA at least 14 days prior to the beginning of the school year notified parents of all students enrolled in the identified school of their option to transfer their children to another public school within the LEA that is NOT identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of school choice and the process to be used to exercise the option. <input type="checkbox"/> Verification of date of parent notification.	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • This notice may be a part of the general school improvement notification or it may be a separate notice. • If applicable, the notification must be provided in different languages. <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> As Part of a General Notification <input type="checkbox"/> In Different Languages	

<p>2. The LEA posted on their website prior to the beginning of the school year:</p> <p>a. Number of students eligible for transfer.</p> <p>b. Number of students who transferred.</p> <p>c. List of available schools for Choice transfers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> LEA Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> List of schools not in improvement available to accept Choice transferred students.</p>		
<p>3. The LEA implemented a priority system for satisfying school choice requests only when cost is above the 20% maximum of Title I.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Explanation or copy of policies regarding the prioritization that took place when granting school choice transfers.</p>	<p>Limits on school choice cannot be imposed arbitrarily by the LEA for any reasons other than those associated with health and safety issues surrounding building capacity.</p>	
<p>4. The LEA set aside, at a minimum, an amount equal to 5% of its Title I allocation to pay for costs associated with school choice.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Other financial documents to document state and local funds used to support school choice costs.</p>	<p>• LEAs must set aside a minimum of 5%, but do not have to exceed 20%.</p>	
<p>5. If the LEA requested rollover of unused funds set aside for Choice the LEA met all of the following requirements:</p> <p>a. Partner with community groups</p> <p>b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.</p> <p>c. Parent notification mailed out at least 14 days prior to the start of the school year.</p> <p>d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>	<p>Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.</p>	
<p>6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>		

VI. Supplemental Educational Services (SES)

Component VI: Supplemental Educational Services (SES)						
The LEA ensures that requirements for the provision of Supplementary Educational Services (SES) are met.						
Sec. 1116(e)						
<input type="checkbox"/> If the LEA has no buildings in School Improvement II or any level of Corrective Action, this section can be skipped.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments

<p>1. The LEA notified parents of all low income (eligible) students of their option to obtain Supplemental Educational Services (SES) for their children and does not require additional requirements for participation.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Copy of letter of notification to parents that informs parents of the availability of SES and the process to follow to obtain it. <input checked="" type="checkbox"/> Documentation to show that the state approved list of SES providers was also forwarded to parents and that parents had ample opportunity to choose a provider. 	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • This notice may be a part of the general school improvement notification or it may be a separate notice. • If applicable, the notification must be provided in different languages. • SES may not replace other school programs (Supplement vs. Supplant) <ul style="list-style-type: none"> <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input checked="" type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> Part of General Notification <input type="checkbox"/> In Different Languages 	
<p>2. The LEA posted on their website: a. Number of students eligible for SES. b. Number of students participating in SES c. List of available SES providers</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> LEA Website <input checked="" type="checkbox"/> List of SES Providers including distance providers <input checked="" type="checkbox"/> Selection of Schools Low Income data 	<p>See List of providers on PDE/SES webpage.</p>	

3. The LEA has correctly identified low income (eligible) students for SES and prioritized appropriately when determining participation only when cost is above the maximum amount of per pupil amount or 20% of Title I funding.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Low-income measure used to determine Title I building eligibility MUST be used to determine student eligibility for SES. <input checked="" type="checkbox"/> Criteria for priority of services.						
4. The LEA must enter into agreements between the LEA, the provider and the parent of the participating child for carrying out SES.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copies of contracts for each provider and student participating in SES.						
5. The LEA provides at least two enrollment windows for SES during the school year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent Notifications <input checked="" type="checkbox"/> Signed Agreements	Reviewers should ask parents of eligible students if they are aware of the two SES windows. <input type="checkbox"/> Parents Asked					
6. The LEA offered SES providers equal access to school facilities as other organizations using a fair, open and objective process.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> LEA Policy for access to school facilities. <input type="checkbox"/> SES Provider agreements		<table border="1"> <tr> <td data-bbox="1596 747 1986 795" style="text-align: center;">District Comments</td> </tr> <tr> <td data-bbox="1596 795 1986 1079"> 3/12/2012 3:03:57 PM Title I Coordinator, PAVCS Jennifer Eastman As a cyber school, does not have school facilities for use by SES or by other organizations. </td> </tr> <tr> <td data-bbox="1596 1079 1986 1128" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1596 1128 1986 1336"> 4/30/2012 5:01:29 PM Monitor Marie Bonner This is a cyper school, therefore there are no SES providers on site. </td> </tr> </table>	District Comments	3/12/2012 3:03:57 PM Title I Coordinator, PAVCS Jennifer Eastman As a cyber school, does not have school facilities for use by SES or by other organizations.	Monitor Comments	4/30/2012 5:01:29 PM Monitor Marie Bonner This is a cyper school, therefore there are no SES providers on site.
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<p>7. If the LEA requested rollover of unused funds set aside for SES the LEA met all of the following requirements:</p> <p>a. Partner with community groups</p> <p>b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.</p> <p>c. Parent notification mailed out at least 14 days prior to the start of the school year.</p> <p>d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> <ul style="list-style-type: none"> <input type="checkbox"/> Parent Notification <input type="checkbox"/> LEA Website <input type="checkbox"/> FBO/CBO correspondence, phone logs or posters <input type="checkbox"/> DFP notification and Assurances for Rollover Form 	<p>Reviewers should ask parents if they were aware of the opportunity to request SES.</p> <p><input type="checkbox"/> Parents Asked</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc; text-align: center;">District Comments</th> </tr> <tr> <td> <p>3/12/2012 4:39:20 PM</p> <p>Title I Coordinator, PAVCS Jennifer Eastman</p> <p>Did not request rollover of funds</p> </td> </tr> <tr> <th style="background-color: #cccccc; text-align: center;">Monitor Comments</th> </tr> <tr> <td> <p>4/30/2012 5:02:52 PM</p> <p>Monitor Marie Bonner</p> <p>This cyper charter school did not request a rollover of federal funds.</p> </td> </tr> </table>	District Comments	<p>3/12/2012 4:39:20 PM</p> <p>Title I Coordinator, PAVCS Jennifer Eastman</p> <p>Did not request rollover of funds</p>	Monitor Comments	<p>4/30/2012 5:02:52 PM</p> <p>Monitor Marie Bonner</p> <p>This cyper charter school did not request a rollover of federal funds.</p>
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Monitor Comments									
<p>4/30/2012 5:02:52 PM</p> <p>Monitor Marie Bonner</p> <p>This cyper charter school did not request a rollover of federal funds.</p>									
<p>8. The LEA maintains records regarding the numbers of students participating in SES.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> List of each school offering SES and the providers being used along with the number of students participating. <input checked="" type="checkbox"/> SES data entered in eGrants. 						

VII. Schoolwide Programs

Component VII: Schoolwide Programs							
The LEA and schools develop schoolwide programs taht use the flexibility provided to them by law to improve the academic achievement of all students in the school.							
Sec. 1114							
☑ If the LEA does not operate a Schoolwide Program in any Title I schools, this section can be skipped.							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of a schoolwide program and requirements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Evidence of the Planning Process and Technical Assistance. <input type="checkbox"/> Initial Planning meeting agenda/list of participants. <input type="checkbox"/> Whole-school orientation-agenda/list of participants. <input type="checkbox"/> Planning Team roster and calendar of meetings. <input type="checkbox"/> Plan approval. <input type="checkbox"/> Budget Reports. Copy of schoolwide plans			
2. Schoolwide program plans include the ten required components, are reviewed and evaluated annually, and revised accordingly.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Schoolwide agenda/minutes. <input type="checkbox"/> School wide plan that includes goals. <input type="checkbox"/> Completion of approved Generation 5 "Getting Results" School Improvement plan. (All required components are embedded in this plan.) <input type="checkbox"/> Assessments <input type="checkbox"/> Comprehensive Needs Assessment and a system of documentation. <input type="checkbox"/> Identification of scientifically-based strategies to address needs.			

2a. Comprehensive Needs Assessment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2b. Schoolwide reform strategies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2c. Instruction by highly qualified staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2d. High quality and ongoing professional development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2e. High-quality teachers to "high-need" schools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2f. Parent Involvement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2g. Transitioning preschool children	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2h. Teacher input in assessment decisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2j. Coordinated budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports. <input type="checkbox"/> SWP		

VIII. Targeted Assistance

Component VIII: Targeted Assistance						
The LEA targeted assistance programs meet all requirements.						
Sec. 1115						
<input 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
1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following: <ul style="list-style-type: none"> • using effective instructional methods and strategies that strengthen the core academic program of the school • primary consideration to providing extended learning time for students served • an accelerated high quality curriculum • Minimizing the removal of children from regular classroom during regular school hours. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Identification of scientifically-researched based instructional models. <input checked="" type="checkbox"/> School improvement plans. <input checked="" type="checkbox"/> Team meetings, professional development, agendas, sign-in sheets, minutes, etc. <input checked="" type="checkbox"/> School schedules and schedules for Title I staff and eligible students. <input checked="" type="checkbox"/> Benchmarks of Title I students receiving supplemental instruction.		
2. LEA ensures that targeted assistance program planning coordinates with and supports the regular education program in schools.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School Improvement Plan (identifies targeted assistance programs). <input checked="" type="checkbox"/> Documentation of scheduled team meetings.		
3. LEA promotes the integration of staff supported with targeted assistance funds into the regular school program, including professional development.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff schedules <input checked="" type="checkbox"/> Documentation such as agenda for topics, sign-in sheets, etc.		

4. Selection for eligible students.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Selection criteria process/multiple selection criteria. <input checked="" type="checkbox"/> Student roster. <input checked="" type="checkbox"/> Teacher/parent recommendation <input checked="" type="checkbox"/> Assessment data of Title I student		
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IX. Nonpublic Schools

Component IX: Nonpublic Schools						
The LEA provides Title I services to eligible children attending nonpublic schools.						
Sec. 1120 Sec. 9503 34 CFR Part 200 §200.62 - 200.67, 200.77 §200.77(f) §200.78(a)						
<input checked="" type="checkbox"/> If the LEA has no participating Nonpublic schools, this section can be skipped.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has public school ranking charts with per-pupil allocations identified. (Equitable Services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports, line items to private school children in budget. <input type="checkbox"/> List of participating private schools. <input type="checkbox"/> Consolidated application		
2. LEA has policies and procedures for provision of services to eligible children attending nonpublic schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Procedures		
3. Consultation occurred between LEA and nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters to private schools, agendas, meeting dates, participant lists/sign-in <input type="checkbox"/> Consolidated application <input type="checkbox"/> Record that services have been discussed		
4. LEA regularly supervises the provision of Title I services to nonpublic children.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff evaluations, visits/communication <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Needs assessments/survey <input type="checkbox"/> Assessment data		

6. Nonpublic school children, families and teachers are receiving equitable services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Hired teachers to work with participating Title I students <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
7. The LEA has budgets that document appropriate set-asides.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application <input type="checkbox"/> Quarterly Reports/Final Expenditure Reports		
8. The LEA has third party contract(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Name of Third Party Contractor <input type="checkbox"/> Payroll sheets <input type="checkbox"/> Written contract. <input type="checkbox"/> Consolidated application		
9. The LEA has complaint procedures for private school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedures		

X. Comparability

Component X: Comparability							
The LEA complies with the comparability provisions of Title I.							
Sec. 1120A(c)							
<input checked="" type="checkbox"/> If the LEA is exempt from Comparability requirements, this section can be skipped. For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15th.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Support Data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <input type="checkbox"/> Documentation maintained supports the report submitted by November 15th of each year <input type="checkbox"/> HR action documentation for any corrective actions taken <input type="checkbox"/> Records are maintained for 3 years. <input type="checkbox"/> Written procedures to ensure that comparable services are provided. <input type="checkbox"/> Articulated (written) process on the movement of staff during school year to meet the November 15th deadline.			

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Comments

The Title I Program at this cyber charter school is among the very best I have ever seen. All staff interviewed were very knowledgeable of what is expected of them especially in the delivery of professional development. All records and evidence were presented in pristine condition. The many, many documents that I reviewed, were more than I have ever seen. The Administrator and staff were thoroughly prepared for the visit by the Federal Coordinator, who recently assumed this leadership role. A well documented review of different types of cyber classes provided insight into how learning takes place at the cyber school. Two parents drove over four hours to come for a parent interview because of the valuable lessons that are taught to students and parents alike. Parents knew what their rights are under NCLB and praised the school for going beyond the regs of NCLB. This was a great testimony of the satisfaction of the parents. All required items within Title I are compliant as well as most effective.

Title II A Program Review

Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input checked="" type="checkbox"/> Principal Attestation (PDE Form 425) <input type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified						
2. The LEA is implementing an individualized professional development plan for non-highly qualified teachers as indicated in the annual principal attestation (PDE Form 425). *This applies to LEAs that have not maintained highly qualified teacher status for 2 consecutive years. <i>Section 2141(c)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Individual professional development plan for each nonHQ teacher <input type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/12/2012 12:35:35 PM Title I Coordinator, PAVCS Jennifer Eastman Maintained 100% highly qualified</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/9/2012 10:09:49 AM Monitor Marie Bonner All teachers in the LEA are Highly Qualified.</td> </tr> </tbody> </table>	District Comments	3/12/2012 12:35:35 PM Title I Coordinator, PAVCS Jennifer Eastman Maintained 100% highly qualified	Monitor Comments	5/9/2012 10:09:49 AM Monitor Marie Bonner All teachers in the LEA are Highly Qualified.
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>3. The LEA has entered into a written agreement with the SEA that outlines its use of Titles I & IIA funds to achieve highly qualified status. <i>Section (2141(c) *This applies to LEAs that have not made AYP and maintained 100% HQ for 3 consecutive years.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> LEA/SEA plan</p> <p><input type="checkbox"/> Evidence exists that plan is being implemented <i>(this could vary from LEA to LEA)</i></p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1604 131 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1604 180 2003 391"> <p>3/12/2012 12:37:18 PM Title I Coordinator, PAVCS Jennifer Eastman Maintained 100% highly qualified</p> </td> </tr> <tr> <th data-bbox="1604 391 2003 440" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1604 440 2003 651"> <p>4/30/2012 5:17:02 PM Monitor Marie Bonner All teachers on the staff are experienced and 100% Highly Qualified.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/12/2012 12:37:18 PM Title I Coordinator, PAVCS Jennifer Eastman Maintained 100% highly qualified</p>	Monitor Comments	<p>4/30/2012 5:17:02 PM Monitor Marie Bonner All teachers on the staff are experienced and 100% Highly Qualified.</p>
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Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
4. The LEA conducts an assessment of local needs for professional development and hiring, as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of district needs assessment and findings				
5. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting Notices				
6. The LEA professional development activities are based on a review of scientifically based research and designed to improve student academic achievement. <i>Section 2122 (b)(1)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities aligned to district plan.				
7. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities. <input checked="" type="checkbox"/> List of In-Service activities <input checked="" type="checkbox"/> Attendance rosters		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td> 4/30/2012 5:19:22 PM Monitor Marie Bonner The school provides daily, weekly, monthly professional development to the staff. I have never seen anywhere the number of programs that are offered to the teachers. </td> </tr> </tbody> </table>	Monitor Comments	4/30/2012 5:19:22 PM Monitor Marie Bonner The school provides daily, weekly, monthly professional development to the staff. I have never seen anywhere the number of programs that are offered to the teachers.
Monitor Comments								
4/30/2012 5:19:22 PM Monitor Marie Bonner The school provides daily, weekly, monthly professional development to the staff. I have never seen anywhere the number of programs that are offered to the teachers.								
8. The LEA professional development activities are used as part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PD needs assessment <input checked="" type="checkbox"/> Teacher surveys <input type="checkbox"/> ACT 48 PD plan				

Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
9. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters <input type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		<p style="text-align: center;">District Comments</p> 3/12/2012 12:38:24 PM Title I Coordinator, PAVCS Jennifer Eastman PA Virtual is a single K-12 school <p style="text-align: center;">Monitor Comments</p> 5/9/2012 10:11:15 AM Monitor Marie Bonner PA Virtual is a single K-12 school.
10. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Highly Qualified Teacher Credentials from PDE		
11. The LEA provides expenditures for educational services to eligible nonpublic school children equal to the proportion of funds allocated to participating public school attendance areas. <i>Section 9501(a)(b)(4)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Expenditures for non-public services <input type="checkbox"/> List on PDE web site <input type="checkbox"/> Title II-A Non-public share		<p style="text-align: center;">District Comments</p> 3/12/2012 12:38:39 PM Title I Coordinator, PAVCS Jennifer Eastman No non-public schools <p style="text-align: center;">Monitor Comments</p> 5/9/2012 10:11:51 AM Monitor Marie Bonner The LEA/Charter Schools does not serve any non public schools.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>12. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i></p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Equity Plan <input type="checkbox"/> Agendas of Equity Plan Meetings <input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions. <input type="checkbox"/> Teachers are reassigned <input type="checkbox"/> Changes to union contract <input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement 		

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Comments

All funds are well used for professional development and are compliant. The professional development agendas, powerpoints, sign ins are meaningful and demonstrates the belief and commitment in the investment of the staff. All professional development is well planned and monitored by the director/s of professional development.

Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>A. Audits</p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented.</p> <p>OMB Circular A-87</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA response to findings. <input type="checkbox"/> PDE follow-up reviews of findings. <input type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required.	<p>PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).</p>	<p>District Comments</p> <p>3/23/2012 9:03:39 AM Title I Coordinator, PAVCS Jennifer Eastman PA Virtual conducts an annual audit, and results had no findings</p>
							<p>Monitor Comments</p> <p>5/9/2012 9:44:36 AM Monitor Marie Bonner Reviewed the past two years' audits and confirmed there were no findings in either year.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments			
<p>B. Carryover</p> <p>The LEA complies with the carryover provisions of Title I. Sec. 1127</p>	<p>1. LEAs with allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).</p>	☑	☐	☐	<p>☑ Title I Budget section on eGrants.</p>					
	<p>2. The LEA has requested (and received) a waiver from the SEA if the carryover from the prior year exceeds 15%.</p>	☑	☐	☐	<p>☐ Waiver request on eGrants.</p> <p>☑ Waiver request approval on file and at PDE.</p>		<table border="1"> <tr> <td data-bbox="1650 492 2009 548" style="text-align: center;">District Comments</td> </tr> <tr> <td data-bbox="1650 548 2009 865"> <p>3/23/2012 9:04:59 AM Title I Coordinator, PAVCS Jennifer Eastman Waiver was requested and granted through emails, which we will provide.</p> </td> </tr> <tr> <td data-bbox="1650 865 2009 922" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1650 922 2009 1234"> <p>5/9/2012 9:46:32 AM Monitor Marie Bonner Waiver request and approval was reviewed. Did not use the regular Ed flex application but was approved through emails.</p> </td> </tr> </table>	District Comments	<p>3/23/2012 9:04:59 AM Title I Coordinator, PAVCS Jennifer Eastman Waiver was requested and granted through emails, which we will provide.</p>	Monitor Comments
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<p>C. Rank Order</p>										

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113 34 CFR Part 200 §200.77-§200.78</p>	<p>1. The LEA is only serving eligible schools and all schools above 75% poverty are served.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Documentation detailing the poverty data used to determine eligibility</p>		<p style="text-align: center;">District Comments</p> <p>3/23/2012 9:16:07 AM Title I Coordinator, PAVCS Jennifer Eastman LEA is considered a single school with K-12 students.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/9/2012 9:48:25 AM Monitor Marie Bonner This charter school is the LEA and is considered a single school with K-12 students.</p>
	<p>2. The ranking procedures are applied without regard to grade spans or schools with a poverty rate of 75% and above.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.</p>		<p style="text-align: center;">District Comments</p> <p>3/23/2012 9:16:35 AM Title I Coordinator, PAVCS Jennifer Eastman LEA is considered a single school, so ranking is not a factor.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/9/2012 9:49:01 AM Monitor Marie Bonner This LEA is a single school and therefore no ranking is necessary.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	3. Eligible schools are ranked and served from highest to lowest poverty.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Actual allocations match Consolidated Plan.		<table border="1"> <tr> <td data-bbox="1656 164 2003 212">District Comments</td> </tr> <tr> <td data-bbox="1656 212 2003 496">3/23/2012 9:17:08 AM Title I Coordinator, PAVCS Jennifer Eastman LEA is considered a single school, so ranking is not a factor.</td> </tr> <tr> <td data-bbox="1656 496 2003 545">Monitor Comments</td> </tr> <tr> <td data-bbox="1656 545 2003 792">5/9/2012 9:49:56 AM Monitor Marie Bonner The LEA is considered as a single school and there is no need to rank order.</td> </tr> </table>	District Comments	3/23/2012 9:17:08 AM Title I Coordinator, PAVCS Jennifer Eastman LEA is considered a single school, so ranking is not a factor.	Monitor Comments	5/9/2012 9:49:56 AM Monitor Marie Bonner The LEA is considered as a single school and there is no need to rank order.
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Monitor Comments											
5/9/2012 9:49:56 AM Monitor Marie Bonner The LEA is considered as a single school and there is no need to rank order.											
	4. The allocation to each eligible school and the per pupil allocation match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Per pupil expenditures at building level matches consolidated application						
	5. Allocations given to Title I schools match approved amounts on consolidated application.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Local budget sheets. <input checked="" type="checkbox"/> System tracking expenditure reports.						
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		<table border="1"> <tr> <td data-bbox="1656 1235 2003 1284">Monitor Comments</td> </tr> <tr> <td data-bbox="1656 1284 2003 1502">5/9/2012 9:51:15 AM Monitor Marie Bonner Pre-Kindergarten students are not served at this LEA.</td> </tr> </table>	Monitor Comments	5/9/2012 9:51:15 AM Monitor Marie Bonner Pre-Kindergarten students are not served at this LEA.		
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>D. Supplement / Supplant</p> <p>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</p> <p>Sec. 1114 Sec. 1115 Sec. 1116 Sec. 1120A</p>	<p>1. LEA approved budget and records of expenditures of Title I funds at the district level match.</p>	☑	☐	☐	<p>☑ Statement of Allocation & Expenditures</p>	<p>Pertains to:</p> <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First <p>*Documentation may minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.</p>					
	<p>2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.</p>	☐	☐	☑	<p>☐ Statement of Allocation & Expenditures.</p> <p>☐ Expenditures match SWP activities</p> <p>☐ State/local fund expenditures have not decreased</p>		<table border="1"> <tr> <th data-bbox="1654 781 2003 834" style="text-align: center;">District Comments</th> </tr> <tr> <td data-bbox="1654 834 2003 1078"> <p>3/23/2012 9:09:44 AM Title I Coordinator, PAVCS Jennifer Eastman We are a targeted program this year.</p> </td> </tr> <tr> <th data-bbox="1654 1078 2003 1131" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1654 1131 2003 1339"> <p>5/9/2012 9:58:55 AM Monitor Marie Bonner This LEA/Charter School is a Targeted Assisted Program.</p> </td> </tr> </table>	District Comments	<p>3/23/2012 9:09:44 AM Title I Coordinator, PAVCS Jennifer Eastman We are a targeted program this year.</p>	Monitor Comments	<p>5/9/2012 9:58:55 AM Monitor Marie Bonner This LEA/Charter School is a Targeted Assisted Program.</p>
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<p>3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature & do not supplant non-federal resources.</p>	☑	☐	☐	<p>☑ Statement of Allocation & Expenditures are supplemental</p>							

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments			
E. Equipment and Related Property OMB Circular A-87 EDGAR 80.32	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$_____ is maintained).	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td> 3/23/2012 9:10:51 AM Title I Coordinator, PAVCS Jennifer Eastman We do not have any equipment valued at or over \$1500. </td> </tr> </tbody> </table>	District Comments	3/23/2012 9:10:51 AM Title I Coordinator, PAVCS Jennifer Eastman We do not have any equipment valued at or over \$1500.	
	District Comments									
3/23/2012 9:10:51 AM Title I Coordinator, PAVCS Jennifer Eastman We do not have any equipment valued at or over \$1500.										
2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equipment Inventory List	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td> 3/23/2012 9:11:26 AM Title I Coordinator, PAVCS Jennifer Eastman We do not have equipment over the \$1500 limit. </td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td> 5/9/2012 10:01:46 AM Monitor Marie Bonner The LEA maintains an inventory of all equipment purchased and a physical inventory is conducted yearly. </td> </tr> </tbody> </table>	District Comments	3/23/2012 9:11:26 AM Title I Coordinator, PAVCS Jennifer Eastman We do not have equipment over the \$1500 limit.	Monitor Comments	5/9/2012 10:01:46 AM Monitor Marie Bonner The LEA maintains an inventory of all equipment purchased and a physical inventory is conducted yearly.
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F. Compliance to Reservations										

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118</p>	<p>1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, N or D children in community day schools and delinquent children in local institutions.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Reservations are in the budget. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. 	<p>Pertains to:</p> <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1654 164 2003 215" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1654 215 2003 496"> <p>3/23/2012 9:12:36 AM Title I Coordinator, PAVCS Jennifer Eastman LEA does not have homeless or neglected children at this time.</p> </td> </tr> <tr> <th data-bbox="1654 496 2003 548" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1654 548 2003 813"> <p>5/9/2012 10:02:43 AM Monitor Marie Bonner This LEA is a charter school and is not required to have a special set aside/reservation for Homeless students.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/23/2012 9:12:36 AM Title I Coordinator, PAVCS Jennifer Eastman LEA does not have homeless or neglected children at this time.</p>	Monitor Comments	<p>5/9/2012 10:02:43 AM Monitor Marie Bonner This LEA is a charter school and is not required to have a special set aside/reservation for Homeless students.</p>
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Monitor Comments											
<p>5/9/2012 10:02:43 AM Monitor Marie Bonner This LEA is a charter school and is not required to have a special set aside/reservation for Homeless students.</p>											
<p>2. LEA has reserved an amount equal to 20% of its Title I allocation for transportation/supplemental services or both. (for school improvement schools only; if no schools in school improvement, check NA)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Reservations are in the ROF screen on egrants. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. <input checked="" type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers). 							

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	<p>3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Procedure for allocation 95% to schools. <input type="checkbox"/> 95% allocated to schools. <input checked="" type="checkbox"/> Line item reflects 1%. <input type="checkbox"/> Budget Line Item for professional development. <input type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc. <input type="checkbox"/> Expenditures supporting professional development. 	<p>**If the combined amount of ARRA & Title I Basic funds result in the LEA's total allocation being \$500,000 or more, a parent involvement set aside of 1% is required.</p>	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	4. LEAs with Title I schools identified for improvement have set aside 10% of funds for professional development activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Activities scheduled for professional development, agendas, sign-in, contracted technical assistance, etc. <input checked="" type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development. <input type="checkbox"/> Activities scheduled for professional development agendas, sign-in, contracted technical assistance, etc. <input type="checkbox"/> 10% of school's in improvement allocation is tracked by LEA for professional development.		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
G. Obligating Funds	1. The LEA began obligating funds on or after the program approval date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Dates on expenditure records (invoices, purchase orders, etc) begin on or after program approval date (Approval date can be found on Grant Approval Letter)	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 					
H. Nonpublic School Services	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> eGrants SOS and Nonpublic Section and budget line item on eGrants <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application.	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1654 514 2003 565" style="background-color: #e0e0e0;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1654 565 2003 812"> 3/23/2012 9:13:49 AM Title I Coordinator, PAVCS Jennifer Eastman LEA does not have non-public schools. </td> </tr> <tr> <th data-bbox="1654 812 2003 862" style="background-color: #e0e0e0;">Monitor Comments</th> </tr> <tr> <td data-bbox="1654 862 2003 1032"> 5/9/2012 10:04:16 AM Monitor Marie Bonner The LEA does not serve any Non-Public Schools. </td> </tr> </tbody> </table>	District Comments	3/23/2012 9:13:49 AM Title I Coordinator, PAVCS Jennifer Eastman LEA does not have non-public schools.	Monitor Comments	5/9/2012 10:04:16 AM Monitor Marie Bonner The LEA does not serve any Non-Public Schools.
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Monitor Comments											
5/9/2012 10:04:16 AM Monitor Marie Bonner The LEA does not serve any Non-Public Schools.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments			
I. Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 				
	2. The LEA maintains time documentation logs/schedules for prorated staff including the amount of time spent on each funding source activity; the logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Logs <input type="checkbox"/> Staff Calendars <input type="checkbox"/> Staff Schedules	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/23/2012 9:15:06 AM Title I Coordinator, PAVCS Jennifer Eastman We do not have any prorated staff for federal programs.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/9/2012 10:05:56 AM Monitor Marie Bonner The LE does not have any pro-rated staff.</td> </tr> </tbody> </table>	District Comments	3/23/2012 9:15:06 AM Title I Coordinator, PAVCS Jennifer Eastman We do not have any prorated staff for federal programs.	Monitor Comments
District Comments										
3/23/2012 9:15:06 AM Title I Coordinator, PAVCS Jennifer Eastman We do not have any prorated staff for federal programs.										
Monitor Comments										
5/9/2012 10:05:56 AM Monitor Marie Bonner The LE does not have any pro-rated staff.										
J. Record Retention	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 				

%>

Comments

All fiscal records are compliant and maintained in pristine order by the fiscal office. The uses of Title I primarily funds teachers .All records are maintained electronically, as well as hard copies and were produced immediately when requested.

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
PA Virtual Charter School	4/25/2012	Cheryl Massarini	Family Support Project Manager
PA Virtual Charter School	4/25/2012	Jackie Stoeffler	Parent
Pa Virtual Charter School	4/25/2012	Kim Friteges	Parent
PA Virtual Charter School	4/25/2012	Kimberly Casrella	Title I Professional Development
PA Virtual Charter School	4/25/2012	Mr. Jose Parrilla	Fiscal Manager
PA Virtual Charter School	4/25/2012	Mr. Jose Parrilla	Fiscal Manager
PA Virutal Charter School	4/25/2012	Lisa Giannuzzi	Title I Parent Involvement Coordinator
PA Virutal Charter School	4/25/2012	Nichole D. Hardy	Title I Project Manager



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF EDUCATION
333 MARKET STREET
HARRISBURG, PA 17126-0333
www.education.state.pa.us

Bureau of Special Education
717-783-6913

FAX: 717-783-6139

April 1, 2011

Dr. Joanne Barnett
CEO
Pennsylvania Virtual Cyber CS
1 West Main Street
Suite 400
Norristown, Pa 19401

Dear Dr. Barnett:

I have been informed that the areas of noncompliance cited as a result of the special education compliance monitoring visit conducted on February 18, 2010 have been corrected as of March 28, 2011 by the charter school. It is with pleasure that I commend you and your staff for efforts made in achieving resolution of the noncompliance areas.

Please note, if you have improvement plans that were developed as a component of the corrective action plan, they will remain open and you are required to implement the improvement plans until the specific corrective action for those items has been completed as approved by your adviser.

As you know, compliance monitoring is required by Federal regulations to determine a local education agency's compliance with Federal and State requirements for students identified as eligible for special education. Your response to the monitoring visit and subsequent corrective action assures the continuation of improved special education services to Pennsylvania students.

The Department of Education appreciates your cooperation and the Bureau of Special Education remains available to you should you desire further assistance in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "John J. Tommasini".

John J. Tommasini
Director



Executive Summary BSE Compliance Monitoring Review of the Pennsylvania Virtual Cyber CS

PART I SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau of Special Education (BSE) monitoring the week of February 18, 2010, the Pennsylvania Virtual Cyber 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 Pennsylvania Virtual Cyber CS for the following:

- The Charter School is commended for its foresight in establishing a school-based mental health program.
- The Charter School is commended for its dispute resolution program and efforts. The school had one complaint filed over the past 8 years while serving approximately 400 students with disabilities per year.
- The Charter School is commended for the variety and types of special education related training offered to staff and parents and for its administrative support of special education and the vast training opportunities and resources committed to the special education program.

- The Charter School is commended for developing strong working relationships with parents and for having a comprehensive network of parent support and communication.
- The Charter School is commended for its comprehensive details, organization and material provided in its Facilitated Self Assessment (FSA). Both the written material and oral presentation provided multiple levels of details as the programs, services and operation of the school.
- The Charter School is commended for offering a vast amount of programs and services to students with disabilities throughout the state by serving students in 497 of the 501 school districts.

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	1	0
Child Find (Annual Public Notice and General Dissemination Materials)	1	0
Confidentiality	1	0
Dispute Resolution (Due process hearing decision implementation)	1	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	1	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	1	0
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	1	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	1
Graduation Rates (SPP)	0	0
Dropout Rates (SPP)	0	0
Suspensions (Rates)	0	1
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 Pennsylvania Virtual Cyber 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	86	5	69
Evaluation/Reevaluation: Process and Content	251	19	510
Individualized Education Program: Process and Content	545	13	242
Procedural Safeguards: Process and Content	116	4	0
TOTALS	998	41	821

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	202	8	40
Program Implementation: Special Ed Teacher Interviews	261	1	38
Program Implementation: Parent Interviews	166	4	76
TOTALS	629	13	154

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 charter school 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 generally select students at random and not focus solely on those students in the original sample. However in specific circumstances, e.g. students of secondary transition age, follow up of students in the original sample is required. 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 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.

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Greades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Adamo, Debra	Yes	K-12 Reading Specialist K-6 Elementary Education	7, 8	Language Skills A	1920	100%	
2	Alcaro, Melissa	Yes	7-12 English			1920	100%	
3	Alvarnaz, Carol	Yes	7-9 Middle Level Mathematics K-6 Elementary Education	5	Math Support Teacher	1920	50%	
4	Anderson, Corbin	Yes	K-6 Elementary Education			2080	100%	
5	Anderson, Kathryn	Yes	K-6 Elementary Education K-12 Music Education	K-12	Music Music	1920	100%	
6	Ansel, Jessica	Yes	N-3 Early Childhood	2, 3, 4	Language Arts & Math Support Teacher Language Arts & Math Support Teacher	1920	100%	
7	Austin, Amy	Yes	K-6 Elementary Education	3	Self Contained	1920	100%	
8	Bacon, Tamara	Yes	7-12 English	9,10,11,12	Language Arts Support Teacher	1920	100%	
9	Barnett, Katie	Yes	K-6 Elementary Education	1	Self Contained	1920	100%	
10	Bartholomew, Rebecca	Yes	K-12 Reading Specialist K-6 Elementary Education			2080	100%	
11	Barto, Melissa	Yes	K-12 Mentally and/or Physically Handicapped	5, 6	Special Education Itinerant Teacher	1920	100%	
12	Bazilian, Heidi	Yes	7-12 English	9, 10, 11, 12	Finding Your Path Scholars Program	2080	100%	
13	Becker, Kinet	Yes	N-3 Early Childhood K-12 Mentally and/or Physically Handicapped 7-12 English HOUSE 7-12 Mathematics HOUSE 7-12 General Science HOUSE 7-12 Social Studies HOUSE K-6 Elementary Education			2080	100%	
14	Betzenberger, Suzanne	Yes	7-12 Science-Physics 7-12 Science-General Science 7-12 Science-Physics	8.00	Science Scholars	960	100%	
15	Blizman, Jennifer	Yes	7-12 Mathematics	9,10,11,12	Math Support Teacher	1920	100%	
16	Brandt, Heather	Yes	K-12 Reading Specialist K-6 Elementary Education	3, 4	Language Arts Support Teacher	1920	100%	

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Greades Teaching or Serving	All Areas of Assigment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
17	Brown, Jessica	Yes	7-12 Science-Biology	7, 8	Pre-Algebra Earth Science	1920	100%	
18	Brown, Ryan	Yes	7-9 Middle Level Mathematics K-12 Technology Education K-12 Business, Computer and Information Technology K-12 Sch Admin-School Principal 7-12 Social Studies	9, 10, 11, 12	Technology Personal Finance Entrepreneurship	1920	100%	
19	Burke, Jennifer	Yes	7-9 Middle Level Mathematics 7-12 Science-Biology	7, 8	Pre Algebra Fundamentals of Algebra Life and Physical Science	1920	100%	
20	Burns, Melissa	Yes	K-6 Elementary Education	3	Self-Contained	1920	100%	
21	Byham-Urquhart, Melinda	Yes	K-12 Specialist-School Psychologist			2080	100%	
22	Campbell, Janet	Yes	K-6 Elementary Education	5, 6	Self Contained	1920	100%	
23	Cannistraci, Eileen	Yes	K-12 Sch Admin-School Principal K-6 Elementary Education			2080	100%	
24	Carpenter, Melissa	Yes	K-6 Elementary Education	5, 6	Self Contained	1920	100%	
25	Casarella, Kimberly	Yes	K-6 Elementary Education			2080	100%	
26	Celedonia, Kathryn	Yes	K-6 Elementary Education			2080	100%	
27	Cimino, Nina	Yes	N-12 Special Education K-12 Reading Specialist 7-12 English 7-9 Middle Level English K-6 Elementary Education	9, 10, 11, 12	Learning Support English/Itinerant Caseload Learning Support English/Itinerant Caseload	1920	100%	
28	Clothier, Cheryl	Yes	K-6 Elementary Education K-12 Sch Admin-School Principal K-12 Health and Physical Education	9, 10, 11, 12	PE Health Lead	2080	100%	
29	Craig, Julie	Yes	N-3 Early Childhood K-6 Elementary Education	4	Self Contained	1920	100%	
30	Daily, Katie	Yes	K-6 Elementary Education K-12 Mentally and/or Physically Handicapped	9,10,11,12	Life Skills Teacher	1920	100%	
31	DellaPenna, Jennifer	Yes	K-6 Elementary Education	5, 6	Self Contained Lead	2080	100%	
32	Delling, Susan	Yes	7-12 Mathematics K-6 Sch Admin-Elementary School Principal			2080	100%	
33	Donohoe, William	Yes	7-12 Science-Earth and Space 7-12 Science-Biology	9, 10, 11, 12	Biology Graduation Project	1920	100%	

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Greades Teaching or Serving	All Areas of Assigment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
34	Dorbolo, Marjorie	Yes	7-12 English HOUSSE 7-9 Middle Level Mathematics HOUSSE 7-12 Social Studies HOUSSE K-12 Mentally Retarded	9, 10, 11, 12	Learning Support Math Teacher/Itinerant Caseload Learning Support Math/Itinerant Caseload	1920	100%	
35	Dorneman, Jessica	Yes	K-6 Elementary Education			2080	100%	
36	Dougherty, Leigh Ann	Yes	K-6 Elementary Education N-3 Early Childhood	2	Self Contained	1920	100%	
37	Dougherty, Traci	No		9,10,11,12	Latin	960	0%	100%
38	Egloff-Tufariello, Robin	Yes	K-6 Elementary Education	4	Self-Contained	1920	100%	
39	Emrick, Ronald	Yes	7-12 Social Studies K-12 Art Education	9, 10, 11, 12	Art	1920	100%	
40	Eversmeyer, Diane	Yes	N-12 Special Education 7-12 English HOUSSE 7-12 Mathematics HOUSSE 7-12 Social Studies HOUSSE 7-12 General Science HOUSSE K-6 Elementary Education	9, 10, 11, 12	Learning Support History Teacher/Itinerant Caseload Learning Support History Teacher/Itinerant Caseload	1920	100%	
41	Flor, Barbara	Yes	K-6 Specialist-Elementary Counselor 7-12 Specialist-Secondary Counselor K-6 Elementary Education			2080	100%	
42	Flynn, Sonya	Yes	N-3 Early Childhood K-12 Program Specialist-English as a Second Language K-6 Elementary Education	1	Self Contained	1920	100%	
43	Ford, James	Yes	N-3 Early Childhood 7-9 Middle Level Mathematics K-6 Elementary Education	7,8	Math Support Teacher	1920	100%	
44	Freynik, Erin	Yes	K-6 Elementary Education	5, 6	Self Contained	1920	100%	
45	Gallagher, Christine	Yes	K-6 Elementary Education	5, 6	Self Contained	1920	100%	
46	Gilligan, Thomas	Yes	7-12 English K-12 Sch Admin-School Principal K-6 Elementary Education			2080	100%	
47	Goodwin, Sarah	Yes	7-12 Mathematics 7-12 Science-Physics	9, 10, 11, 12	Algebra 2 AP Calculus	1920	100%	
48	Grimes, Ruth	Yes	K-6 Elementary Education	3	Self Contained	1920	100%	

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Greades Teaching or Serving	All Areas of Assigment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
49	Gunter, Susan	Yes	K-6 Elementary Education	4	Language Arts & Math Support Teacher	1920	100%	
50	Halterlein, Jennifer	Yes	7-12 English	9, 10, 11, 12	English	1920	100%	
51	Harris, Michael	Yes	K-12 Sch Admin-School Principal K-12 Superintendent 7-12 Social Studies			2080	100%	
52	Heard, Mandy	Yes	N-3 Early Childhood K-6 Elementary Education	5,6	Self Contained	1920	100%	
53	Henninger, Alina	Yes	K-6 Elementary Education	5	Reading & Mathematics Support teacher	1920	100%	
54	Hicks, Kathryn	Yes	7-12 Science-General Science K-6 Elementary Education	7, 8	Physical Science	1920	100%	
55	Hilf, Kelly	Yes	N-3 Early Childhood K-6 Elementary Education	5,6	Self Contained	1920	100%	
56	Hollenbach, Kaylene	Yes	7-12 Science-General Science 7-12 Science-Earth and Space	9, 10, 11, 12	Biology Earth Science	1920	100%	
57	Howe, Malena	Yes	7-12 Mathematics	9, 10, 11, 12	Geometry	1920	100%	
58	Hurley, Heather	Yes	7-12 Mathematics	9, 10, 11, 12	Calculus Trig and Pre Calc Intro to Prob and Stat	1920	100%	
59	Irwin, Michele	Yes	K-6 Elementary Education	2	Self Contained	1920		
60	Jackson, Lindsey	Yes	N-12 Special Education K-6 Elementary Education	5,6	Special Education Itinerant Teacher	1920	100%	
61	Jaszcar, Julie	Yes	K-6 Elementary Education K-12 Supervisor-Special Education K-12 Sch Admin-School Principal K-12 Mentally and/or Physically Handicapped			2080	100%	
62	Jones, Cynthia	Yes	N-3 Early Childhood K-6 Elementary Education	3	Self Contained	1920	100%	
63	Keiser, Renee	Yes	K-6 Elementary Education	4	Self Contained	1920	100%	
64	Kelliher, Julie	Yes	K-12 Mentally and/or Physically Handicapped K-6 Elementary Education	K	Self Contained	1920	100%	
65	Kilbert, Taryn	Yes	N-12 Special Education K-12 Sch Admin-School Principal 7-12 Social Studies			2080	100%	

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Greades Teaching or Serving	All Areas of Assigment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
66	King, Sandra	Yes	7-12 Science-Earth and Space 7-12 Science-Biology	9, 10, 11, 12	Earth Science Environmental Science Forensic Science	1920	100%	
67	Kinney, Johnna	Yes	7-12 English HOUSSE N-12 Special Education	7,8	Learning Support English/Itinerant Caseload	1920	100%	
68	Kozar, Bridget	Yes	K-12 Sch Admin-School Principal K-6 Elementary Education			2080	100%	
69	Kozar, Shirley	Yes	7-12 Accounting 7-9 Middle Level Citizenship Ed K-12 Sch Admin-School Principal 7-12 Office Technologies	7, 8	World History B Lead Geography and World Cultures	2080	100%	
70	Krystofolski, Lisa	Yes	K-6 Elementary Education N-12 Special Education	9, 10, 11, 12	Special Education Itinerant Teacher	2080	100%	
71	Kundla, Tammy	Yes	7-12 English	9, 10, 11, 12	English	1920	100%	
72	Lee, Kahlila	Yes	K-12 Sch Admin-School Principal 7-12 Science-Physics K-12 Letter of Eligibility Superintendent			2080	100%	
73	Lucia, Jennifer	Yes	7-12 English K-12 Supervisor-Special Education N-12 Special Education			2080	100%	
74	Maddix, Karen	Yes	7-12 Biology 7-12 Science-General Science	9, 10, 11, 12	PE Health	1920	100%	
75	McCormick, Kenneth	Yes	K-12 Foreign Language-Spanish 7-12 Social Studies	9, 10, 11, 12	Spanish	1920	100%	
76	McCully, Zoe	Yes	N-12 Special Education 7-9 Middle Level Science K-6 Elementary Education	K, 1, 2, 3, 4	Special Education Itinerant Teacher	1920	100%	
77	McDermott, Kimberly	Yes	7-12 Specialist-Secondary Counselor K-6 Elementary Education			2080	100%	
78	McGowan, Stacy	Yes	K-12 Mentally and/or Physically Handicapped 7-12 English HOUSSE 7-12 Mathematics HOUSSE K-6 Elementary Education	5,6,7,8	Life Skills Teacher	1920	100%	
79	McKee, Joanne	Yes	K-6 Elementary Education	6	Reading Support Teacher	1920	100%	
80	McKelvey, Melanie	Yes	7-9 Middle Level Mathematics 7-12 Science-Chemistry 7-12 Science-General Science	9, 10, 11, 12	Chemistry Environmental Science	1920	100%	
81	McWilliams, Crystal	Yes	K-6 Elementary Education	2	Self Contained	1920	100%	

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Greades Teaching or Serving	All Areas of Assigment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
82	Moore, Mary Ellen	Yes	K-12 Reading Specialist K-6 Elementary Education			2080		
83	Mulrine, Karla	Yes	7-12 Mathematics HOUSSSE 7-12 English HOUSSSE K-12 Mentally and/or Physically Handicapped		Special Education Itinerant Teacher	1920	100%	
84	Nichols, Stacey	Yes	K-12 Reading Specialist K-6 Elementary Education	3	Language Arts & Math Support Teacher	1920	100%	
85	Novicki, Donna	Yes	K-12 Reading Specialist 7-12 Science-Biology	7, 8	Life Science	1920	100%	
86	Peduzzi, Lisa	Yes	K-12 Sch Admin-School Principal K-6 Elementary Education			2080	100%	
87	Perney, Diana	Yes	N-3 Early Childhood 7-12 English K-12 Sch Admin-School Principal K-6 Elementary Education			2080	100%	
88	Pezzulo, Daniel	Yes	K-12 Specialist-School Psychologist			2080	100%	
89	Phelps, Christine	Yes	7-9 Middle Level Science K-12 Sch Admin-School Principal K-6 Elementary Education			2080	100%	
90	Popovski, Laura	Yes	7-12 Specialist-Secondary Counselor K-6 Specialist-Elementary Counselor			2080	100%	
91	Posney, Darla	Yes	K-12 Sch Admin-School Principal N-3 Early Childhood			2080	100%	
92	Raman, Karyn	Yes	7-12 Mathematics HOUSSSE 7-12 English HOUSSSE K-12 Mentally and/or Physically Handicapped	K-6	Special Education Itinerant Teacher/Speech and Language Liaison Special Education Itinerant Teacher/Speech and Language Liaison	1920	100%	
93	Ramos, Paula	Yes	K-12 Reading Specialist K-6 Elementary Education	7,8	Language Arts Support Teacher	1920	100%	
94	Rocchini, Louis	Yes	7-12 English 7-12 Social Studies	9, 10, 11, 12	English US History	1920	100%	
95	Rose, Elisa	Yes	7-9 Middle Level Citizenship Ed 7-9 Middle Level Mathematics 7-9 Middle Level English 7-9 Middle Level Science	7, 8	Algebra I Pre-Algebra	1920	100%	

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96	Sample, Laura	Yes	7-12 Communication 7-9 Middle Level Citizenship Ed HOU SSE 7-12 English	7, 8	Language Skills B	1920	100%	
97	Scalese, Rebecca	Yes	K-12 Program Specialist ESL K-12 German	9, 10, 11, 12	German	960	100%	
98	Schick, Krista	Yes	7-12 Specialist-Secondary Counselor K-6 Specialist-Elementary Counselor			2080	100%	
99	Sharp, Beth	Yes	7-12 Specialist-Secondary Counselor K-6 Specialist-Elementary Counselor			2080	100%	
100	Shearn, Lisa	Yes	7-12 Specialist-Secondary Counselor			2080		
101	Sieber, Jacqueline	Yes	K-6 Elementary Education	4	Self Contained	1920	100%	
102	Skillman, Karen	Yes	K-12 Specialist-School Nurse			2080	100%	
103	Slater, Pamela	Yes	7-12 English	9, 10, 11, 12	English	1920	100%	
104	Steen, Lisa	Yes	N-3 Early Childhood K-6 Elementary Education	K	Self Contained	1920	100%	
105	Steighner, Stacie	Yes	7-12 Mathematics	9, 10, 11, 12	Algebra	1920	100%	
106	Stinson, Paula	Yes	7-9 Middle Level English 7-9 Middle Level Citizenship Ed HOU SSE 7-12 English K-6 Elementary Education	9, 10, 11, 12	English	1920	100%	
107	Szafranski, Jill	Yes	K-12 Sch Admin-School Principal N-3 Early Childhood			2080	100%	
108	Verga, Michelle	Yes	K-12 Sch Admin-School Principal K-6 Elementary Education			2080	100%	
109	Verga, Richard	Yes	7-12 Mathematics K-12 Sch Admin-School Principal			2080	100%	
110	Vicente, Carol	Yes	K-6 Elementary Education	3	Self Contained	1920	100%	
111	Vioral, Tracey	Yes	N-3 Early Childhood K-12 Mentally and/or Physically Handicapped 7-12 English HOU SSE 7-12 Mathematics HOU SSE 7-12 General Science HOU SSE 7-12 Social Studies HOU SSE	k-4	Life Skills Teacher	1920	100%	
112	Walbeck, Robin	Yes	7-12 Mathematics	9, 10, 11, 12	Algebra	1920	100%	
113	Wasil, Andrea	Yes	7-12 English 7-12 Social Studies K-12 Library Science	9, 10, 11, 12	English	1920	100%	
114	Weinberger, Maureen	Yes	K-6 Elementary Education K-12 Sch Admin-School Principal			2080	100%	

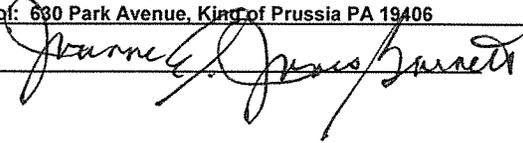
Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Greades Teaching or Serving	All Areas of Assigment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
115	Wernick, Casey	Yes	7-12 Social Studies	9, 10, 11, 12	World History Economics	1920	100%	
116	Willits, Cynthia	Yes	7-12 Science-General Science K-6 Elementary Education	5,6	Self Contained	1920	100%	
117	Woltjen, Christina	Yes	K-12 Specialist- School Nurse			1920	100%	
118	Wroten, Alison	Yes	K-6 Elementary Education	5, 6	Self Contained	1920	100%	
119	Zenefski, John	Yes	7-9 Middle Level Mathematics N-12 Special Education	9,10,11,12	Special Education Itinerant Teacher	1920		
120	Zimmerman, Gary	Yes	7-12 Social Studies K-12 Mentally and/or Physically Handicapped			2080	100%	
121	Zook, Miriam	Yes	7-9 Middle Level Mathematics 7-9 Middle Level English HOUSSE K-12 Mentally and/or Physically Handicapped	5,6,7,8	Special Education Itinerant Teacher(Autism Support)	1920	100%	

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

Name of School: Pennsylvania Virtual Charter School

Address of School: 630 Park Avenue, King of Prussia PA 19406

CEO Signature _____



REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	2,683
	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	540
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	
6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	3,058
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	40,215
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	3,300
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	29,218,883
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	7,630
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	

7210	Homebound Instruction	
7220	Vocational Education	
7230	Alternative Education	
7240	Driver Education - Student	
7250	Migratory Children	
7260	Workforce Investment Act (WIA)	
7270	Specialized Education of Exceptional Pupils	
7280	Adult Literacy	
7290	Additional Educational Program Revenues	
7300	REVENUES FOR NON-EDUCATIONAL PROGRAMS	
7310	Transportation (Regular and Additional)	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
7330	Health Services (Medical, Dental, Nurse, Act 25)	
7340	Unassigned	
7350	Sewage Treatment Operations / Environmental Subsidies	
7360	Safe Schools	
7400	VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500	STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
7502	Dual Enrollment Grants	
7503	Project 720/High School Reform	
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600	REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800	REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
7810	State Share of Social Security and Medicare Taxes	
7820	State Share of Retirement Contributions	612,468
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)	1,158,806
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)	

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 Include ALL Funds
 as of June 30, 2014
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CEO Signature

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	16,111,694
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	3,992,375
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	95,154
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	339,211
	2130 Attendance Services	
	2140 Psychological Services	235,014
	2150 Speech Pathology and Audiology Services	1,067,321
	2160 Social Work Services	19,328
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210 Supervision of Educational Media Services	
	2220 Technology Support Services	
	2230 Educational Television Services	
	2240 Computer-Assisted Instruction Support Services	15,171
	2250 School Library Services	
	2260 Instruction and Curriculum Development Services	
	2270 Instructional Staff Professional Development Services	171,453
	2280 Nonpublic Support Services	
2300	SUPPORT SERVICES - ADMINISTRATION	
	2310 Board Services	4,032
	2320 Board Treasurer Services	
	2340 Staff Relations and Negotiations Services	
	2350 Legal Services	119,078
	2360 Office of the Superintendent (Executive Director) Services	768,826
	2370 Community Relations Services (Includes personnel and services required by Chapter 12)	1,715,467.46
	2380 Office of the Principal Services	584,156
	2390 Other Administration Services	1,487,073
2400	SUPPORT SERVICES - PUPIL HEALTH	325,617
2500	SUPPORT SERVICES - BUSINESS	
	2510 Fiscal Services	1,580,241
	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	
	2610 Supervision of Operation and Maintenance of Plant Services	
	2620 Operation of Buildings Services	1,463,228
	2630 Care and Upkeep of Grounds Services	
	2640 Care and Upkeep of Equipment Services	39,657
	2650 Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660 Security Services	

	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	305,317
	2830	Staff Services	39,751
	2840	Data Processing Services	381,427
	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	21,325
	3250	School Sponsored Athletics	943
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	80,163
5200		FUND TRANSFERS	
5300		TRANSFERS INVOLVING COMPONENT UNITS	
5400		INTRAFUND TRANSFERS OUT	
5800		SUSPENSE ACCOUNT	
5900		BUDGETARY RESERVE	84,558
TOTAL EXPENDITURES (Forecast Estimate as of June 14, 2013)			31,047,582

TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND
Forecast Estimate as of June 14, 2013

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