

CERTIFICATION VERIFICATION FORM  
PDE-414

Complete the following information for all professional staff members.

Staff No	Name of employee (List all names in alphabetical order)	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Cassero	Anthony	Yes	Instructional I English 7-12 (3230);Instructional I Social Studies 7-12 (8875)	K-12	Special Education Teacher	1350	100%	0%
2	Cedeno	Lina	Yes	Instructional I Spanish PK-12 (4490)	9-12	Spanish Teacher 9-12	1350	100%	0%
3	DeRito	Bianca	Yes	Instructional II Special Education PK-8 (9226);Instructional II Grades PK-4 (2825)	K-1	SPED Teacher	1350	100%	0%
4	Dolaway	Megan	Yes	Instructional I Grades PK-4 (2825)	K-4	Elementary Teacher	1350	100%	0%
5	Dyson	Nancy	Yes	Educational Specialist I Elementary & Secondary School Counselor PK-12 (1839)	K-12	School Counselor	1350	100%	0%
6	Flannery	Thomas	Yes	Instructional I Social Studies 7-12 (8875)	7-12	Social StudiesTeacher	1350	100%	0%
7	Fulcher	Nicole	Yes	Instructional II Special Education PK-12 (9225), Instructional II Elementary K-6 (2810), Endorsement Autism PK-12 (1180)	K-12	Special Education Teacher	1350	100%	0%
8	Gonzalez-Kirwin	Andrea	Yes	Letter of Eligibility Superintendent PK-12 (1150), Administrative II Elementary Principal K-6 (1100), Instructional II Early Childhood N-3 (2840), Instructional II Elementary K-6 (2810)	K-12	Superintendent	1350	100%	0%
9	Greening	Diane	Yes	Instructional I Elementary K-6 (2810);Instructional I Special Education PK-12 (9225)	K-12	Special Education Coordinator	1350	100%	0%
10	Hill	Brooke	Yes	Instructional I Mid-Level Citiz. Ed 6-9 (2870);Instructional I Mid-Level English 6-9 (2850);Instructional I Mid-Level Mathematics 6-9 (2860);Instructional I Mid-Level Science 6-9 (2880);Instructional I Elementary K-6 (2810)	K-9	Math Teacher	1350	100%	0%
11	Isett	Jaelyn	Yes	Instructional I Grades PK-4 (2825)	K-4	Special Education Teacher	475	100%	0%
12	Kahana	Chelsea	Yes	Instructional I Grades PK-4 (2825), Instructional I Special Education PK-8 (9226)	K-8	Special Education Teacher	1350	100%	0%
13	King	Deborah	Yes	Instructional II English 7-12 (3230), Instructional II Special Education PK-12 (9225), Program Specialist English as a Second Language (ESL) PK-12 (4499), Instructional II Reading Specialist PK-12 (7650), Instructional II Elementary K-6 (2810), Instructional II Early Childhood N-3 (2840)	K-12	Reading Specialist-Special Education Teacher	1350	100%	0%
14	Kowalchuk	Paul	Yes	Instructional I English 7-12 (3230)	6-8	English Teacher	1350	100%	0%
15	McEntee	Maira	Yes	Instructional I Special Education PK-8 (9226), Instructional I Grades PK-4 (2825), Endorsement Autism PK-12 (1180)	K-8	Special Education Teacher	1350	100%	0%
16	Melman	Jacob	Yes	Program Specialist English as a Second Language (ESL) PK-12 (4499);Instructional I Social Studies 7-12 (8875)	9-12	ELL Teacher	1350	100%	0%
17	Meyer	Travis	Yes	Instructional I English 7-12 (3230), Instructional I Social Studies 7-12 (8875)	K-12	Social Studies Teacher	1350	100%	0%
18	Nelson	Novellette	No	N/A	K-12	Licensed Practical Nurse	1350	0%	100%
19	Pena	Melanie	Yes	Instructional II Spanish PK-12 (4490), Instructional II Elementary K-6 (2810)	K-5	Spanish Teacher	1350	100%	0%
20	Rojas	Lisabeth	Yes	Instructional II Elementary K-6 (2810), Instructional II Early Childhood N-3 (2840)	K-6	Elementary Teacher	1350	100%	0%
21	Ruiz	Nancy	Yes	Administrative I Principal PK-12 (1115)	K-12	Principal	1350	100%	0%
22	Ruth	Jaime	Yes	Instructional I Elementary K-6 (2810)	4-5	Elementary Teacher	1350	100%	0%

23	Scull	Christopher	Yes	Program Specialist English as a Second Language (ESL) PK-12 (4499), Instructional I Reading Specialist PK-12 (7650)	6-8	Math Teacher MS	1350	100%	0%
24	Schofield	Albert	Yes	Educational Specialist II School Psychologist PK-12 (1875)	K-12	School Psychologist	1350	100%	0%
25	Short	Pamela	Yes	Instructional II General Science 7-12 (8450), Instructional II Mid-Level Science 6-9 (2880), Instructional II Biology 7-12 (8405)	K-12	Senior Lead Educator	1350	100%	0%
26	Sinclair	Megan	Yes	Instructional II Elementary K-6 (2810), Instructional II Special Education PK-12 (9225)	K-1	Special Education Teacher	1350	100%	0%
27	Slaton	Leslie	No	N/A	K-12	Web Developer/Recruitment	475	0%	100%
28	Walsh	Lisa	Yes	Instructional II Elementary K-6 (2810); Program Specialist English as a Second Language (ESL) PK-12 (4499)	K-8	ELL Coordinator	1350	100%	0%
29	Wilson	Kelli M.	Yes	Instructional II Elementary K-6 (2810); Instructional II Special Education PK 12 (9225)	K-8	Senior Lead Educator	1350	100%	0%
30	Wolcott	Ryan	Yes	Instructional II English 7-12 (3230), Instructional II Social Studies 7-12 (8875)	K-12	Testing Coordinator /Platform Specialist	1350	100%	0%

Total Number of Administrators (do not include CEO) \_\_4\_\_

Total Number of Teachers \_\_18\_\_ Counselors \_\_1\_\_ School Nurses \_\_1\_\_ Others \_\_6\_\_

Total Number of Professional Staff \_\_30\_\_

**ASPIRA BILINGUAL CYBER CHARTER SCHOOL**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY  
INFORMATION**

**YEAR ENDED JUNE 30, 2019**



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**ASPIRA BILINGUAL CYBER CHARTER SCHOOL  
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## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Aspira Bilingual Cyber Charter School  
Philadelphia, Pennsylvania

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Aspira Bilingual Cyber Charter School (the School) as of and for the year ended June 30, 2019, which collectively comprise the School's basic financial statements as listed in the table of contents.

#### *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.

#### *Auditors' 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 from 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 auditors' 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 entity'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 entity'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 opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of Aspira Bilingual Cyber Charter School as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

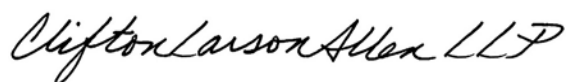
**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 3 through 6, the schedule of revenues, expenditures, and changes in fund balance - budget and actual – governmental funds on page 34, the schedules of proportionate share of PSERS net pension liability and contributions on page 35, and the schedules of proportionate share of PSERS net OPEB liability and contributions on pages 36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Report on Other Legal and Regulatory Requirements**

In accordance with *Government Auditing Standards*, we have also issued our report on December 11, 2019 on our consideration of the Aspira Bilingual Cyber 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Aspira Bilingual Cyber Charter School’s 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 Aspira Bilingual Cyber Charter School’s internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Plymouth Meeting, Pennsylvania

December 11, 2019



**ASPIRA BILINGUAL CYBER CHARTER  
SCHOOL MANAGEMENT'S DISCUSSION AND  
ANALYSIS JUNE 30, 2019**

The Board of Trustees of Aspira Bilingual Cyber Charter School offers readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with the School's financial statements.

**Financial Highlights**

- Total revenues increased by \$2,908,376 to \$8,900,301 due to an increase in local educational, other local sources, state, and federal sources.
- At the close of the current fiscal year, the School reports ending net position of (\$110,382). This net position balance represents an increase in net position of \$544,082 for the year ended June 30, 2019.
- At the close of the current fiscal year, the School reports an ending general fund balance of \$1,002,155. This general fund balance represents an increase in fund balance of \$246,413 for the year ended June 30, 2019.
- The School's cash balance at June 30, 2019 was \$920,068, representing a decrease of \$301,439 from June 30, 2018.

**Overview of the Financial Statements**

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, budgetary comparison and reporting required under *Government Auditing Standards*.

**Government-Wide Financial Statements**

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

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

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

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

**ASPIRA BILINGUAL CYBER CHARTER  
SCHOOL MANAGEMENT'S DISCUSSION AND  
ANALYSIS JUNE 30, 2019**

**Overview of the Financial Statements (Continued)**

***Fund Financial Statements***

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

***Notes to the Financial Statements***

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

**Government-Wide Financial Analysis**

Net position may serve over time as a useful indicator of a government's financial position. In the case of the School, liabilities and deferred inflows exceeded assets and deferred outflows by \$110,382 as of June 30, 2019.

	2019	2018
Current and Other Assets	\$ 1,658,130	\$ 1,545,121
Capital Assets	460,337	459,028
Total Assets	2,118,467	2,004,149
Deferred Outflows	96,389	215,000
Current Liabilities	637,238	778,756
Noncurrent Liabilities	701,000	772,000
Total Liabilities	1,338,238	1,550,756
Deferred Inflows	987,000	1,322,857
Net Investment in Capital Assets	460,337	459,028
Restricted	18,737	10,623
Unrestricted	(589,456)	(1,124,115)
Total Net Position	\$ (110,382)	\$ (654,464)

In prior years, the School was required to implement GASB 68 and GASB 75. These accounting standards required the School to report its proportionate share of the net pension liability and net OPEB liability of the underfunded cost-sharing multi-employer defined benefit pension plan provided by the Commonwealth of Pennsylvania. In recording the original liabilities and deferred outflows, the net position balances were required to be restated in previous years, resulting in a year-end net position deficit. Each year, the School's proportionate share of the liabilities, deferred outflows and deferred inflows will be adjusted and included in the School's activities. The adjustments will be done in accordance with the accounting standards but will not have an effect on the ongoing cash contribution requirements of the School.

**ASPIRA BILINGUAL CYBER CHARTER  
SCHOOL MANAGEMENT'S DISCUSSION AND  
ANALYSIS JUNE 30, 2019**

**Government-Wide Financial Analysis (Continued)**

The School's revenues are predominately from the School District of Philadelphia, based on the student enrollment, donations from private sources and awards from federal and state sources.

	<u>2019</u>	<u>2018 (Restated)</u>
Revenues:		
Local Education Agencies	\$ 8,028,548	\$ 5,275,775
Other Local Sources	19,068	6,370
State Sources	5,440	4,814
Federal Sources	<u>847,245</u>	<u>704,966</u>
Total Revenues	8,900,301	5,991,925
Expenditures:		
Instruction	4,271,834	3,004,633
Student Support Services	318,918	266,099
Administration Support	1,224,443	550,221
Pupil Health	92,678	20,270
Business Services	2,194,682	931,812
Food Services	2,563	(4,452)
Student Activities and Community Services	95,342	25,700
Depreciation	<u>155,759</u>	<u>133,188</u>
Total Expenditures	<u>8,356,219</u>	<u>4,927,471</u>
Change in Net Position	544,082	1,064,454
Net Position - Beginning of Year	<u>(654,464)</u>	<u>(1,718,918)</u>
Net Position - End of Year	<u>\$ (110,382)</u>	<u>\$ (654,464)</u>

**Governmental Fund**

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

The School's governmental funds, (the General Fund and Student Activities Fund), reported an ending fund balance of \$1,020,892. For the year ended June 30, 2019 the School's revenues \$8,900,301 exceeded expenses \$8,356,219 by \$544,082.

**ASPIRA BILINGUAL CYBER CHARTER  
SCHOOL MANAGEMENT'S DISCUSSION AND  
ANALYSIS JUNE 30, 2019**

**General Fund Budgetary Highlights**

Actual revenues exceeded budgeted revenues by \$1,668,451 primarily due to more than expected local education agency sources, other local sources, state, and federal sources. Actual expenditures were more than budgeted expenditures by \$1,875,354 primarily due to greater than budgeted instruction expenditures, administrative support, pupil health, business services and operations, and student activities and community services incurred for offset by less than budgeted expenditures in support services during the fiscal year.

**Capital Asset and Debt Administration**

**Capital Assets**

As of June 30, 2019, the School's investment in capital assets for its governmental activities totals \$460,337. This investment in capital assets includes classroom, office furniture and equipment and leasehold improvements.

Major capital asset purchases during the year included the following:

- Furniture and equipment amounting to \$156,771
- Leasehold improvements amounting to \$297

**Economic Factors and Next Year's Budgets and Rates**

The School's Board approved budget next year anticipated that the revenues would exceed expenses by \$227,245 after setting aside a budgetary reserve of \$186,306. The School's primary source of revenue, the per pupil subsidy, has been provided by the School District of Philadelphia. Next year, the School District of Philadelphia has announced the per pupil rates will increase by \$1,058 to \$10,157 for general education and decrease by \$320 to \$28,980 for special education. In the past, the District revised the per pupil rates in the middle of the year. The School doesn't have information to anticipate whether the revision will happen again or not. In light of this, the School has been containing costs and building budgetary reserves to reduce the impact of unforeseen revenue reductions.

**Contacting the School's Financial Management**

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the School Finance Officer, Aspira Bilingual Cyber Charter School, 4322 N. 5th Street, Philadelphia, PA 19140.

**ASPIRA BILINGUAL CYBER CHARTER  
SCHOOL STATEMENT OF NET POSITION  
JUNE 30, 2019**

	Governmental Activities
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash and Cash Equivalents	\$ 920,068
Federal Subsidies Receivable	87,383
Due from Other School Districts	637,079
Prepaid Expenses	13,600
Total Current Assets	1,658,130
<b>CAPITAL ASSETS, NET</b>	
Total Assets	460,337
<b>DEFERRED OUTFLOWS</b>	
Deferred Outflows from Pensions - See Note 10	95,246
Deferred Outflows from OPEB - See Note 11	1,143
Total Deferred Outflows	96,389
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Accounts Payable and Accrued Expenses	275,629
Accrued Payroll and Payroll Taxes	337,139
Due to Related Parties	24,470
Total Current Liabilities	637,238
<b>LONG-TERM LIABILITIES</b>	
Net Pension Liability	672,000
Net OPEB Liability	29,000
Total Long-Term Liabilities	701,000
Total Liabilities	1,338,238
<b>DEFERRED INFLOWS</b>	
Deferred Inflows from Pensions - See Note 10	955,000
Deferred Inflows from OPEB - See Note 11	32,000
Total Deferred Inflows	987,000
<b>NET POSITION</b>	
Net Investment in Capital Assets	460,337
Restricted	18,737
Unrestricted	(589,456)
Total Net Position	\$ (110,382)

See accompanying Notes to Financial

**ASPIRA BILINGUAL CYBER CHARTER  
SCHOOL STATEMENT OF ACTIVITIES  
YEARENDED JUNE 30, 2019**

Functions	Expenses	Program Services		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Governmental Activities:				
Instruction	\$ 4,271,834	\$ -	\$ 847,245	\$ (3,424,589)
Student Support Services	318,918	-	-	(318,918)
Administrative Support	1,224,443	-	-	(1,224,443)
Pupil Health	92,678	-	-	(92,678)
Business Services	2,194,682	-	-	(2,194,682)
Food Services	2,563	-	-	(2,563)
Student Activities and Community Services	95,342	9,709	-	(85,633)
Depreciation	155,759	-	-	(155,759)
Total	\$ 8,356,219	\$ 9,709	\$ 847,245	(7,499,265)
General Revenues:				
State Grants and Reimbursements				5,440
Other Local Sources				9,359
Local Educational Agencies				8,028,548
Total				8,043,347
Change in Net Position				544,082
Net Position - Beginning of Year				(654,464)
Net Position - End of Year				\$ (110,382)

See accompanying Notes to Financial

**ASPIRA BILINGUAL CYBER CHARTER  
SCHOOL BALANCE SHEET – GOVERNMENTAL  
FUNDS JUNE 30, 2019**

	<u>General Fund</u>	<u>Student Activities Fund</u>	<u>Total Governmental Activities</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 901,331	\$ 18,737	\$ 920,068
Federal Subsidies Receivable	87,383	-	87,383
Due from Other School Districts	637,079	-	637,079
Prepaid Expenses	<u>13,600</u>	<u>-</u>	<u>13,600</u>
Total Assets	<u>\$ 1,639,393</u>	<u>\$ 18,737</u>	<u>\$ 1,658,130</u>
<b>LIABILITIES</b>			
Accounts Payable and Accrued Expenses	\$ 275,629	\$ -	\$ 275,629
Accrued Payroll and Payroll Taxes	337,139	-	337,139
Due to Related Parties	<u>24,470</u>	<u>-</u>	<u>24,470</u>
Total Liabilities	637,238	-	637,238
<b>FUND BALANCES</b>			
Nonspendable:			
Prepaid Expenses	13,600	-	13,600
Restricted	-	18,737	18,737
Unassigned	<u>988,555</u>	<u>-</u>	<u>988,555</u>
Total Fund Balances	<u>1,002,155</u>	<u>18,737</u>	<u>1,020,892</u>
 Total Liabilities and Fund Balance	 <u>\$ 1,639,393</u>	 <u>\$ 18,737</u>	 <u>\$ 1,658,130</u>

**ASPIRA BILINGUAL CYBER CHARTER SCHOOL  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE  
STATEMENT OF NET POSITION  
JUNE 30, 2019**

**Total Fund Balance for Governmental Funds** \$ 1,020,892

Total net position reported for governmental activities in the statement of net position is different because:

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

Capital Assets, Net 460,337

Long-term liabilities that pertain to governmental funds, including net pension obligations, net OPEB liability, deferred outflows and deferred inflows are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.

Pension (1,531,754)  
OPEB (59,857)

**Total Net Position of Governmental Activities** \$ (110,382)



**ASPIRA BILINGUAL CYBER CHARTERSCHOOL**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**-GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2019**

	<u>General Fund</u>	<u>Student Activities Fund</u>	<u>Total Governmental Activities</u>
<b>REVENUES</b>			
Local Educational Agency Assistance	\$ 8,028,548	\$ -	\$ 8,028,548
Other Local Sources	9,359	9,709	19,068
State Sources	5,440	-	5,440
Federal Sources	847,245	-	847,245
Total Revenues	<u>8,890,592</u>	<u>9,709</u>	<u>8,900,301</u>
<b>EXPENDITURES</b>			
Instruction	4,586,883	-	4,586,883
Support Services	318,918	-	318,918
Administrative Support	1,243,609	-	1,243,609
Pupil Health	101,648	-	101,648
Business Services	2,289,436	-	2,289,436
Food Services	2,563	-	2,563
Student Activities and Community Services	82,867	19,850	102,717
Total Expenditures	<u>8,625,924</u>	<u>19,850</u>	<u>8,645,774</u>
<b>EXCESS OF REVENUES (EXPENDITURES) OVER EXPENDITURES (REVENUES)</b>			
	264,668	(10,141)	254,527
<b>OTHER FINANCIAL SOURCES (USES)</b>			
Transfer In	-	18,255	18,255
Transfer Out	(18,255)	-	(18,255)
Total Other Financial Sources (Uses)	<u>(18,255)</u>	<u>18,255</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>			
	246,413	8,114	254,527
Fund Balances - Beginning of Year	<u>755,742</u>	<u>10,623</u>	<u>766,365</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,002,155</u>	<u>\$ 18,737</u>	<u>\$ 1,020,892</u>

See accompanying Notes to Financial

**ASPIRA BILINGUAL CYBER CHARTER SCHOOL  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2019**

**Net Change in Fund Balance - Total Governmental Funds** \$ 254,527

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

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

Capital Outlays	157,068
Depreciation Expense	(155,759)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in Pension Expense	282,246
Change in OPEB Expense	<u>6,000</u>

**Change in Net Position of Governmental Activities** \$ 544,082

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**NOTE 1 ORGANIZATION AND PURPOSE OF CORPORATION**

Aspira Bilingual Cyber Charter School (the School) was incorporated as a 501(c)(3) in 2008 under the nonprofit law of the Commonwealth of Pennsylvania. The School serves grades kindergarten through 12 and is located in Philadelphia, Pennsylvania. The School was established and operated under the provisions enacted by the General Assembly of the Commonwealth of Pennsylvania in 1997 and operated under a charter school contract ending on June 30, 2015. The Pennsylvania Department of Education (PDE) has finished their onsite audit for the renewal application and the School has been working with the PDE for the renewal of their Charter. The PDE hasn't take any renewal actions following the visit. Currently, the School is operating under the expired charter. The net position of the School would remain with the School if its charter were not renewed. The School is a charter school which has financial accountability and control over all activities related to the students' education. The School receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the School is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board (GASB) pronouncement. In addition, there are no component units as defined in the standards established for defining and reporting on the financial reporting entity.

The School began operations in December 2010. The School provides instruction in the form of interactive distance learning classrooms, one-to-one tutoring, computer-supported collaborative learning, project-based learning, and instruction tailored to each student's individual education needs. Students access their courses online where worksheets, study material, quizzes, and tests are all provided for the student to either read and complete on the computer or print for their own reference or completion by hand.

One of the most unique features of the School is its full two-way immersion bilingual program in order to develop fluency in both English and Spanish. By integrating native Spanish and native English speakers together and teaching classes in both languages, it allows for all students regardless of language preference to receive a truly high quality education while learning a second language.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The financial statements of the School have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as U.S. generally accepted accounting principles for state and local governments that have implemented the accounting pronouncement on financial reporting for state and local governments, "Basic Financial

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Statements and Management's Discussion and Analysis – for State and Local Governments.”

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Government-Wide and Fund Financial Statements**

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

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

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

- Government-Wide Financial Statements – The statement of net position and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by providers have been met.
- Fund Financial Statements – Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. The government reports two major governmental funds which consist of:
  - General Fund – The General Fund is the operating fund of the School and accounts for all revenues and expenditures of the School, excluding student activities.
  - Student Activities Fund – The Student Activities Fund is used to account for student activity revenues and expenditures.

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Method of Accounting**

Accounting standards requires a statement of net position, a statement of activities, and changes in net position. It requires the classification of net position into three components—net investment in capital assets, restricted, and unrestricted.

These calculations are defined as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, and other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This component of net position consists of net positions that do not meet the definition of “restricted” or “net invested in capital assets.”

In the fund financial statements, governmental funds report nonspendable portions of fund balance related to prepaid expenses, long-term receivables, and corpus on any permanent fund. Restricted funds are constrained from outside parties (statute, grantors, and agreements, etc.). Committed fund balances represent amounts constrained for a specific purpose by a governmental entity using its highest level of decision-making authority. Committed fund balances are established and modified by a resolution approved by the board of trustees. Assigned fund balances are intended by the School to be used for specific purposes, but are neither restricted nor committed. Unassigned fund balances are considered the remaining amounts.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance are available, it is currently the School’s policy to use restricted first, then unrestricted fund balance. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, it is currently the School’s policy to use committed first, then assigned, and finally unassigned amounts.

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Budgets and Budgetary Accounting**

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual budget is adopted for the governmental funds.

The Budgetary Comparison Schedule presents both the original and the final appropriated budgets for the reporting period. The School filed an original budget and was accepted in June 2018 by the Labor, Education, and Community Services Comptroller's Office. The budget is controlled by the Chief Executive Officer at the revenue and expenditure function/object level. Budgeted amounts are as approved by the board of directors. The board of directors may make transfers of funds appropriated to any particular item of expenditure by legislative action in accordance with the Pennsylvania School Code. An amended budget was not needed by the School during the fiscal year. The budget is presented as required supplementary information. During the year ended June 30, 2019, the actual School expenditures exceeded the approved budgeted amounts for the current year as noted in the schedule of revenues, expenditures and changes in fund balance – budget and actual – governmental funds.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

**Concentration of Credit Risk**

Financial instruments which potentially subject the School to concentrations of credit risk consist of cash and cash equivalents, contributions and grants receivables and revenue. Cash and cash equivalents are held primarily at one high-credit quality financial institution. At June 30, 2019, the School received 90% of their total revenue from one source.

**Capital Assets**

Capital assets, which include computer equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets. The estimated useful lives of furniture and equipment range from five to seven years. Leasehold improvements are amortized over the life of the lease.

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows resources to pensions, and pension expense, information about the fiduciary net position of the Public School Employees' Retirement System (PSERS of the "System") and additions to/deductions from PSERS' fiduciary net position have been determined on the same basis as they reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms investments are reported at fair value.

***General Information about the Pension Plan***

**Plan Description**

PSERS is a governmental cost-sharing multiemployer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at [www.psers.state.pa.us](http://www.psers.state.pa.us).

**Benefits Provided**

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least one year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of three years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2% or 2.5%, depending upon membership class, or the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after 10 years of service.

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the



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(c) multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Pensions (Continued)**

*General Information about the Pension Plan (Continued)*

Benefits Provided (Continued)

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members) or who has at least five years of credited service (10 years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

Contributions

**Member Contributions**

Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.

Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.50% (Membership Class T-D) of the member's qualifying compensation.

Members who joined the System after June 30, 2001 and before July 1, 2011, contribute at 7.50% (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.

Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.5% (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute at 10.3% (base rate) of the member's qualifying compensation. Membership Class T-E and Class T-F are affected by a "shared risk" provision in Act 120 of 2010 that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.5% and 9.5% and Membership Class T-F contribution rate to fluctuate between 10.3% and 12.3%.

**Employer Contributions**

The employers contractually required contribution rate for fiscal year ended June 30, 2019 was 32.60% of covered payroll, actuarially determined as an amount that, when combined with employee contributions is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the employer were \$42,000 for the year ended June 30, 2019.

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Other Postemployment Benefits**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Public School Employees' Retirement System (PSERS) and additions to /deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**General Information about the Health Insurance Premium Assistance Program**

**Health Insurance Premium Assistance Program**

PSERS provides Premium Assistance which, is a governmental cost sharing, multiple- employer other postemployment benefit plan (OPEB) for all eligible retirees who qualify and elect to participate. Employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year.

**Premium Assistance Eligibility Criteria**

Retirees of the System can participate in the Premium Assistance program if they satisfy the following criteria:

- Have 24 ½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age, and
- Participate in the HOP or employer-sponsored health insurance program.

**Benefits Provided**

Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or PSERS' Health Options Program. As of June 30, 2018 there were no assumed future benefit increases to participating eligible retirees.

**Employer Contributions**

The School's contractually required contribution rate for the fiscal year ended June 30, 2019 was 0.83% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the School were \$1,000 for the year ended June 30, 2019.

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Income Tax Status**

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision or liability for income taxes has been recorded in the financial statements.

**Uncertain Tax Positions**

The School accounts for uncertainty in income taxes in which tax positions initially need to be recognized in the financial statements when it is more likely than not that the positions will be sustained upon examination by taxing authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

As of June 30, 2019, the School had no uncertain tax positions that qualified for derecognition or disclosure in the financial statements. Additionally, the School had no interest or penalties related to income taxes. The School files an informational return in the US federal jurisdiction.

**NOTE 3 CASH AND CASH EQUIVALENTS**

The School considers all highly liquid debt instruments purchased with a maturity of twelve months or less at the time of acquisition to be cash equivalents.

**Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does have a policy for custodial credit risk. For the year ended June 30, 2019, \$670,068 of the School's bank balance was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	\$	670,068
Plus: Insured Amount		250,000
Total Cash per Financial Statements		\$ 920,068

**NOTE 4 INTERFUND TRANSFERS**

Funds are transferred from one fund to support expenditures of other funds in accordance with authority established for the individual fund. Fund financial statement transfers between funds during the year ended June 30, 2019 were as follows:

	Transfers	
Transfers Out	In Student Activities Fund	Total
General Fund	\$ 18,255	\$ 18,255

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**NOTE 5 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2019 was as follows:

	Balance July 1, 2018	Deletions	Additions	Balance June 30, 2019
Furniture and Equipment	\$ 928,944	\$ -	\$ 156,771	\$ 1,085,715
Leasehold Improvements	32,939	-	297	33,236
Total	961,883	-	157,068	1,118,951
Less: Accumulated Depreciation	502,855	-	155,759	658,614
Capital Assets, Net	<u>\$ 459,028</u>	<u>\$ -</u>	<u>\$ 1,309</u>	<u>\$ 460,337</u>

Depreciation expense for the years ended June 30, 2019 was \$155,759.

**NOTE 6 LOCAL EDUCATIONAL AGENCY REVENUE**

Charter schools are funded by the local public school district in which each student resides. The rate per student is determined annually and is based on the budgeted total expenditure per average daily membership of the prior school year for each school district. The majority of the students of the School reside in Philadelphia. For the year ended June 30, 2019, the rate for the School District of Philadelphia was \$9,152 for regular education students plus additional funding for special education students. The annual rate is earned monthly and paid when billed by the School District of Philadelphia and is prorated if a student enters or leaves during the year. Total revenue from local sources was \$8,028,548 for the fiscal year ended June 30, 2019.

**NOTE 7 GOVERNMENT GRANTS AND REIMBURSEMENT PROGRAMS**

The School participates in numerous state and federal grant and reimbursement programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs, facility lease costs and health services are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants and reimbursement programs, refunds of any money received may be required and the collectability of any related receivable at June 30, 2019 may be impaired.

In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants, therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

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**NOTE 8 LEASING ARRANGEMENTS**

The School leases a portion of 4322-42 North 5th Street in Philadelphia, Pennsylvania under an operating lease from Aspira, Inc. of Pennsylvania (a related party, see Note 12) The School paid monthly rent of \$35,000 for the year ended June 30, 2019.

Due to the increase of enrollment, the school renegotiated the lease agreement to ~~include~~ expanded space and the lease term is through May 2049. The annual rent for each ~~year~~ subsequent to June 30, 2019 is as follows:

Year Ending June	Amount
30,	
2020	\$ 480,000
2021	480,000
2022	480,000
2023	480,000
2024	480,000
Thereafter	12,000,000
Total	\$ 14,400,000

**NOTE 9 RETIREMENT PLAN**

Beginning in FY 2016 new employees who are not members of the PSERS retirement plan are automatically enrolled in the 403b Plan. New employees that were participants in PSERS can opt for the 403b Plan or PSERS. Existing employees who are participants in the PSERS Plan remain in that plan.

The 403b Plan is a defined contribution plan. Employees in the 403b Plan contribute a mandatory 6% deferral amount and can contribute a higher percentage up to the maximum dollar amount allowed by the Internal Revenue Service. The charter school provides matching contributions dollar for dollar up to 6% of compensation based on payroll compensation. Deferrals over 6% of salary are not matched. The 403b Plan has an immediate vesting schedule. The plan offers a diversified lineup of employee directed investment options. The default investment option, if one is not selected at the time of enrollment, is a Target Date Fund corresponding with the employee's age. Investment options can be changed at any time by the employee. Employer contributions to the 403b Plan for the fiscal year ended June 30, 2019 was \$103,643.

The School had no liability to the Plan at June 30, 2019.

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**NOTE 10 PENSION LIABILITIES, EXPENSE, DEFERRED OUTFLOWS OF RESOURCES  
AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSION**

At June 30, 2019, the School reported a liability of \$672,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2017 to June 30, 2018. The employer's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2018, the employer's proportion was 0.0014%, which was a decrease of 0.0001% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the School recognized pension credit of (\$238,000). At June 30, 2019, the School reported deferred outflows of resources and deferred inflows related to pensions from the following sources:

	<u>Defined Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 5,000	\$ (10,000)
Net Difference Between Projected and Actual Investment Earnings	3,000	-
Changes in Proportions	12,000	(945,000)
Changes in Assumption	13,000	-
Difference Between Employer Contributions and Proportionate Share of Total Contributions	20,246	-
Contributions Subsequent to the Measurement Date	<u>42,000</u>	<u>-</u>
Total	<u>\$ 95,246</u>	<u>\$ (955,000)</u>

The amount of \$42,000 reported as deferred outflows of resources related to pensions resulting from the School's contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June</u>	<u>Amount</u>
30,	
2020	\$ (311,522)
2021	(249,522)
2022	(346,522)
2023	<u>5,812</u>
Total	<u>\$ (901,754)</u>

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**NOTE 10 PENSION LIABILITIES, EXPENSE, DEFERRED OUTFLOWS OF RESOURCES  
AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSION  
(CONTINUED)**

**Actuarial Assumptions**

The total pension liability as of June 30, 2018 was determined by rolling forward the System's total pension liability as of the June 30, 2017 actuarial valuation to June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial Cost Method – Entry Age Normal – Level % of Pay
- Investment Return – The investment rate of return was 7.25%, comprised of inflation of 2.75%.
- Salary Increases – Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

The actuarial assumptions used in the June 30, 2018 valuation were based on the experience study that was performed for the five-year period ending June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The pension plan's policy in regard to the allocation of invested plan assets is established and may be amended by the board. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Public Equity	20 %	5.2 %
Fixed Income	36	2.2 %
Commodities	8	3.2 %
Absolute Return	10	3.5 %
Risk Parity	10	3.9 %
Infrastructure/MLPs	8	5.2 %
Real Estate	10	4.2 %
Alternative Investments	15	6.7 %
Cash	3	0.4 %
Financing (LIBOR)	(20)	0.9 %
Total	<u>100 %</u>	



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The above was the board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2018.

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**NOTE 10 PENSION LIABILITIES, EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSION (CONTINUED)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contribution from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the School's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the net pension liability, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate (in thousands):

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
School's Proportionate Share of the Net Pension Liability	\$ 833,000	\$ 672,000	\$ 536,000

**Pension Plan Fiduciary Net Position**

Detailed information about PSERS' fiduciary net position is available in the Comprehensive Annual Financial Report which can be found on the System's website at [www.psers.state.pa.us](http://www.psers.state.pa.us).

**NOTE 11 OTHER POSTEMPLOYMENT BENEFITS, BENEFIT EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OTHER POSTEMPLOYMENT BENEFITS**

At June 30, 2019, the School reported a liability of \$29,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the System's total OPEB liability as of June 30, 2017 to June 30, 2018. The School's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2018, the School's proportion was 0.0014%, which was a decrease of 0.0001% from its proportion measured as of June 30, 2017.

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**NOTE 11 OTHER POSTEMPLOYMENT BENEFITS, BENEFIT EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

For the year ended June 30, 2019, the School recognized OPEB credit of \$(5,000). At June 30, 2019, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in Proportions	\$ -	\$ (31,000)
Changes in Assumption	-	(1,000)
Difference Between Employer Contributions and Proportionate Share of Total Contributions	143	-
Contributions Subsequent to the Measurement Date	<u>1,000</u>	<u>-</u>
Total	<u>\$ 1,143</u>	<u>\$ (32,000)</u>

\$1,000 reported as deferred outflows of resources related to OPEB resulting from ~~total~~ contributions subsequent to the measurement date will be recognized as a reduction of ~~the~~ net OPEB liability in the year ended June 30, 2020. Other amounts reported as ~~deferred~~ outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2020	\$ (7,772)
2021	(7,772)
2022	(7,772)
2023	(7,772)
2024	<u>(769)</u>
Total	\$ (31,857)

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**NOTE 11 OTHER POSTEMPLOYMENT BENEFITS, BENEFIT EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Actuarial Assumptions and Other Inputs**

The total OPEB liability as of June 30, 2018, was determined by rolling forward the PSERS total OPEB liability as of June 30, 2017, to June 30, 2018, using the following ~~actuarial~~ assumptions, applied to all periods included in the measurement:

- Actuarial cost method was entry age normal, level percent of pay.
- Investment return – 2.98% - S&P 20 Year Municipal Bond Rate.
- Effective average salary growth of 5.0%, comprising 2.75% for inflation and ~~2.25%~~ for real wage growth and for merit and seniority increases.
- Premium Assistance reimbursement benefits capped at \$1,200 per year.
- Assumed healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of ~~the~~ MP-2015 Mortality Improvement Scale.
- Participation rate:
  - Eligible retirees will elect to participate pre-age 65 at 50%,
  - Eligible retirees will elect to participate post-age 65 at 70%.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2016, determined the employer contribution rate for fiscal year 2018.
- Cost method was developed using the amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date.
- Asset valuation method was market value.
- Participation rate assumed that 63% of eligible retirees will elect ~~premium~~ assistance.
- Mortality rates and retirement ages were based on the RP-2000 Combined ~~Healthy~~ Annuitant Tables with age set back 3 for both males and females for ~~healthy~~ annuitants and for dependent beneficiaries. For disabled annuitants, the RP-2000 Combined Disabled Tables with age set back 7 years for males and 3 years ~~for~~ females for disabled annuitants. (A unisex table based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 years for both genders assuming the population consists of 25% males and 75% females is used to determine actuarial equivalent benefits.) Investments consist primarily of short-term assets designed to protect the principal of the plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

Investments consist primarily of short-term assets designed to protect the principal of

**ASPIRA BILINGUAL CYBER CHARTER  
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teplan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

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**NOTE 11 OTHER POSTEMPLOYMENT BENEFITS, BENEFIT EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Actuarial Assumptions and Other Inputs (Continued)**

The OPEB plan's policy with regard to the allocation of invested plan assets is established and may be amended by the PSERS Board. Under the program, as defined in the retirement code, employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of premium assistance benefits for each succeeding year. Following is the PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class, as of June 30, 2018.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.9 %	0.3 %
US Core Fixed Income	92.8	1.2 %
Non-US Developed Fixed	1.3	0.4 %
	<u>100 %</u>	

**Discount Rate**

The discount rate used to measure the total OPEB liability was 2.98% at June 30, 2018. Under the plan's funding policy, contributions are structured for short-term funding of Premium Assistance. The funding policy sets contribution rates necessary to ensure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments; therefore, the plan is considered to be a pay-as-you-go plan. A discount rate of 2.98%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2018, was applied to all projected benefit payments to measure the OPEB liability.

**Sensitivity of the System Net OPEB Liability to Change in Healthcare Cost Trend Rates**

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2018, retirees Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. As of June 30, 2017, 930 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2017, 1,077 members were receiving less than the maximum amount allowed of \$1,200 per year. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on Healthcare Cost Trends as depicted below.

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**NOTE 11 OTHER POSTEMPLOYMENT BENEFITS, BENEFIT EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Sensitivity of the System Net OPEB Liability to Change in Healthcare Cost Trend Rates (Continued)**

The following presents the School's share of the Premium Assistance net OPEB liability at June 30, 2019, calculated using Healthcare Cost Trends as well as what the System net OPEB liability would be if the Healthcare Cost Trends were 1 percentage point lower or 1 percentage point higher than the current rate:

Sensitivity of the Premium Assistance Net OPEB Liability to Changes in the Healthcare Cost Trend Rate (in Thousands)		
1% Decrease (between 4% and 7%)	Health Care Cost Trend Rates (between 5% and 8%)	1% Increase (between 6% and 9%)
\$ 29	\$ 29	\$ 29

**Sensitivity of the School's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability, calculated using the discount rate of 2.98% as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.98%) or one percentage point higher (3.98%) than the current rate (2.98%).

Sensitivity of the Premium Assistance Net OPEB Liability to Changes in the Discount Rate (in Thousands)		
1% Decrease 1.98%	Correct Rate 2.98%	1% Increase 3.98%
\$ 33	\$ 29	\$ 26

**OPEB Plan Fiduciary Net Position**

Detailed information about PSERS' fiduciary net position is available in the PSERS Comprehensive Annual Financial Report which can be found on the System's website at [www.psers.pa.gov](http://www.psers.pa.gov).

**ASPIRA BILINGUAL CYBER CHARTER  
SCHOOL NOTES TO FINANCIAL  
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**NOTE 12 RELATED PARTY**

The School is one of the five Aspira, Inc. of Pennsylvania Charter Schools. The other four schools in the group are John B. Stetson Charter School (Stetson), Antonia Pantoja Charter School (Pantoja), Eugenio Maria De Hostos Charter School (Hostos) and Olney Charter High School. Each school has its own board of trustees, consisting of six members, one of which is a parent member.

Each board member serves on all five school boards, except for the parent members, who serve only on the board for their child’s school. Each board member is independent from Aspira’s Board.

As described in Note 8, the School leases a portion of Aspira’s building under an operating lease expiring in the year 2023. In connection with the operation of its charter school, the School made lease payments to Aspira in the amount of \$420,000 for the year ended June 30, 2019.

Under the Master Service Agreement between Aspira and the School, the Organization created the central office to provide academic educational services to strengthen the School’s instruction. Additionally, Aspira provided custodian, maintenance, security, IT support, human resources, finance/accounting and other operational services. Aspira invoiced the School direct charge of actual salaries and benefits of these services rendered in the amount of \$1,412,140 for the year ended June 30, 2019. In the year ended June 30, 2019, ASPIRA refunded the School the service deposit of \$70,182 for the aforementioned services. In addition, Aspira invoiced the School the charter management fees of \$842,998 for the year ended June 30, 2019 based on the function of the District per-pupil payments. For the year ended June 30, 2019, Aspira also invoiced the School \$413,010 on a per-trip fee schedule for the transportation of students with Individualized Education Program (IEP) for educational services and various student activities throughout the year.

All receivables and payables with related parties are unsecured, noninterest bearing and have no repayment terms.

Beginning in August 2016, Aspira and the related five schools were entered into a self-funded health care plan through Aspira, administered by an independent third-party administrator, to cope with the rising medical costs. For the year ended June 30, 2019, the School contributed \$273,492 as medical insurance premiums to the plan based on cover and pre-set premium rates.

	Receivable	Payable
Aspira Inc. of	\$ -	\$ 24,470
Pennsylvania Total	\$ -	\$ 24,470



**ASPIRA BILINGUAL CYBER CHARTER  
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**NOTE 13 COMMITMENTS AND CONTINGENCIES**

On June 27, 2019, ASPIRA Inc. of Pennsylvania closed on a bond financing, ~~PA~~ Educational Facilities Revenue Bond Series 2019 ASPIRA of PA Schools Project, in which a portion of the financing was used to pay in full the remaining mortgage loan and ~~repayable~~ payable balances noted in financial statements for the year ended June 30, 2018. The loan payoffs resulted in the removal of all of the School's guaranty obligations and revenue pledges associated with those loans as previously disclosed in the prior year financial statements for the year ended June 30, 2018.

The School is no longer a guarantor, in part or in whole, of any loans for any related ~~parties~~. Nor are the School's revenues or assets included in the security interest or pledges of ~~any~~ related party loans except that the School entered into a security agreement for the ~~ful~~ payment of all minimum annual rent payments referenced in Note 8.

The School is involved in legal proceedings arising in the ordinary course of business. In ~~the~~ opinion of management, the outcome of any proceedings cannot be predicted. ~~Ultimate~~ liability of the School in connection with its legal proceedings will not have a ~~material~~ adverse effect on the financial position or activities of the School. In addition, any ~~known~~ liabilities resulting from these legal proceedings have been reflected in these ~~financial~~ statements.

The School is the recipient of funds through the School District of Philadelphia ~~of~~ Commonwealth of Pennsylvania. These funds are subject to periodic audits and reviews ~~by~~ the School District of Philadelphia and the Commonwealth of Pennsylvania.

**NOTE 14 RISK MANAGEMENT**

The School is exposed to various risks of loss related to torts: theft of, damage to, ~~and~~ destruction of assets; errors and omissions; injuries to employees; and natural ~~disasters~~. The School carries commercial insurance for such risks. There have been no settled ~~claims~~ claims resulting from these risks which have exceeded commercial insurance coverage.

**NOTE 15 RECENT ACCOUNTING PRONOUNCEMENTS**

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of ~~this~~ Statement is to improve guidance regarding the identification of fiduciary activities ~~for~~ accounting and financial reporting purposes and how those activities should be ~~reported~~. This Statement establishes criteria for identifying fiduciary activities of all state and ~~local~~ governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary

**ASPIRA BILINGUAL CYBER CHARTER  
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activities. The provisions in Statement No. 84 are effective for reporting periods beginning after December 15, 2018. The School is assessing if Statement No. 84 will have any impact on its financial statements.

**ASPIRA BILINGUAL CYBER CHARTER  
SCHOOL NOTES TO FINANCIAL  
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**NOTE 15 RECENT ACCOUNTING PRONOUNCEMENTS (CONTINUED)**

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The provisions in Statement No. 87 are effective for reporting periods beginning after December 15, 2019. The School is assessing if Statement No. 87 will have any impact on its financial statements.

In March 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt Including Direct Borrowings and Direct Placements*, which is effective for fiscal years beginning after June 15, 2018. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. The School adopted Statement No. 88 and no financial statement changes were noted.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is effective for fiscal years beginning after December 15, 2019. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The School is assessing if Statement No. 89 will have any impact on its financial statements.

**ASPIRA BILINGUAL CYBER CHARTER  
SCHOOL NOTES TO FINANCIAL  
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**NOTE 15 RECENT ACCOUNTING PRONOUNCEMENTS (CONTINUED)**

In August 2018, the GASB issued Statement No. 90, *Majority Equity Interests*, which is effective for reporting periods beginning after December 15, 2018. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. The School is assessing if Statement No. 90 will have any impact on its financial statements.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*, which is effective for reporting periods beginning after December 15, 2020. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The School is assessing if Statement No. 91 will have any impact on its financial statements.

**NOTE 16 SUBSEQUENT EVENTS**

The School has evaluated subsequent events occurring after the statement of net position date through the December 11, 2019, which is the date the financial statements were available to be issued. Based on this evaluation, the School has determined that no subsequent events have occurred which require disclosure in or adjustment to the financial statements.

**ASPIRA BILINGUAL CYBER CHARTER SCHOOL**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**-BUDGET AND ACTUAL - GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2019**

	Budget		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Educational Agency Assistance	\$ 6,581,525	\$ 6,581,525	\$ 8,028,548	\$ 1,447,023
Other Local Sources	9,989	9,989	19,068	9,079
State Sources	4,401	4,401	5,440	1,039
Federal Sources	635,935	635,935	847,245	211,310
Total Revenues	<u>7,231,850</u>	<u>7,231,850</u>	<u>8,900,301</u>	<u>1,668,451</u>
<b>EXPENDITURES</b>				
Instruction	4,131,714	4,131,714	4,586,883	455,169
Support Services	411,297	411,297	318,918	(92,379)
Administrative Support	1,009,053	1,009,053	1,243,609	234,556
Pupil Health	82,115	82,115	101,648	19,533
Business Services	1,054,908	1,054,908	2,289,436	1,234,528
Food Services	-	-	2,563	2,563
Student Activities and Community Services	81,333	81,333	102,717	21,384
Total Expenditures	<u>6,770,420</u>	<u>6,770,420</u>	<u>8,645,774</u>	<u>1,875,354</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ 461,430</u>	<u>\$ 461,430</u>	254,527	<u>\$ (206,903)</u>
Fund Balance - Beginning of Year			<u>766,365</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 1,020,892</u>	

**ASPIRA BILINGUAL CYBER CHARTER SCHOOL  
SCHEDULES OF PROPORTIONATE SHARE OF  
PSERS NET PENSION LIABILITY AND  
CONTRIBUTIONS (UNAUDITED)**

Schedule of Proportionate Share of PSERS Net Pension Liability (NPL)  
PSERS Measurement Date (Unaudited)  
(in Thousands)

Fiscal Year	PSERS Net Pension Liability		School's Covered Payroll	School's Proportionate Share of NPL	PSERS Fiduciary Net Position
	School's Proportion	School's Proportion Share		as a Percent of Covered Payroll	as a Percent of Total Pension Liability
2017/18	0.00150%	\$ 741	\$ 205	361%	51.84%
2018/19	0.00140%	672	193	348%	54.00%

PSERS Schedule of Contributions  
(Unaudited) (in Thousands)

Fiscal Year	Contractually Required Contributions	Contributions Recognized by PSERS	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percent of Covered Payroll
2017/18	\$ 77	\$ 77	\$ -	\$ 205	37.56%
2018/19	42	42	-	128	32.81%

**ASPIRA BILINGUAL CYBER CHARTER SCHOOL  
SCHEDULES OF PROPORTIONATE SHARE OF  
PSERS NET OPEB LIABILITY AND  
CONTRIBUTIONS (UNAUDITED)**

Schedule of Proportionate Share of PSERS Net OPEB  
Liability PSERS Measurement Date (Unaudited)  
(in Thousands)

Fiscal Year	<u>PSERS Net OPEB Liability</u>		School's Covered Payroll	School's Proportionate Share of Net OPEB Liability as a Percentage of Covered Payroll	PSERS Fiduciary Net Position as a Percentage of Total OPEB Liability
	School's Proportion	School's Proportion Share			
2017/18	0.00150%	\$ 31	\$ 205	15%	5.73%
2018/19	0.00140%	29	193	15%	5.56%

PSERS OPEB Schedule of Contributions  
(Unaudited) (in Thousands)

Fiscal Year	Contractually Required Contributions	Contributions Recognized by PSERS	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percent of Covered Payroll
2017/18	\$ 2	\$ 2	\$ -	\$ 205	0.98%
2018/19	1	1	-	128	0.78%



**INDEPENDENT AUDITORS' 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**

Board of Trustees  
Aspira Bilingual Cyber Charter School  
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Aspira Bilingual Cyber Charter School as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprises the School's basic financial statements, and have issued our report thereon dated December 11, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 the Aspira Bilingual Cyber Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Aspira Bilingual Cyber Charter School's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the 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 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.

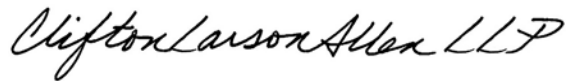


**Compliance and Other Matters**

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

**Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Plymouth Meeting, Pennsylvania  
December 11, 2019

**ASPIRA BILINGUAL CYBER CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

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*Status of Prior Year Audit Findings*

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**2018-001**

Type of Finding: Material Weakness in Internal Control over Financial Reporting

**Condition:** The School has a policy in place to provide reasonable assurance that financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); however, if the School does not comply with the policy, the potential exists that a material misstatement of the annual financial statements could occur and not be prevented, or detected and corrected, by the organization's internal controls. In the prior year, the previous audit firm assisted with the recording of the GASB 68 activity and management reviewed and approved the activity and year-end balances.

**Status:** Management reviewed the School's activity and allocations from GASB 68 reports but does not understand the details on how the allocations are determined and how the activity is recorded in the School's operations. This finding has been resolved in the current year.





**Preliminary Statement of Revenues, Expenditures & Fund Balances**  
**Include ALL Funds**  
**as of June 30, 2020**

Name of School ASPIRA Bilingual Cyber Charter School

Address of School 6301 N 2nd St, Philadelphia, PA 19120

CEO Signature \_\_\_\_\_

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

**EXPENDITURES**

<b>1000</b>	<b>INSTRUCTION</b>	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	1669357.91
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	2234524.42
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	405627.34
1600	ADULT EDUCATION PROGRAMS	248505.87
1700	HIGHER EDUCATION PROGRAMS	54380.89
1800	PRE-KINDERGARTEN	
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	491367.02
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	
	2130 Attendance Services	
	2140 Psychological Services	
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	
	2170 Student Accounting Services	201257.78
	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	
	2250 School Library Services	
	2260 Instruction and Curriculum Development Services	
	2270 Instructional Staff Professional Development Services	
	2280 Nonpublic Support Services	
2300	SUPPORT SERVICES - ADMINISTRATION	
	2310 Board Services	
	2320 Board Treasurer Services	
	2340 Staff Relations and Negotiations Services	450239.55
	2350 Legal Services	
	2360 Office of the Superintendent (Executive Director) Services	86341.61

move to  
Director

	2370	Community Relations Services	5201.2
	2380	Office of the Principal Services	1222983.04
	2390	Other Administration Services	
			116972.91
2400		SUPPORT SERVICES - PUPIL HEALTH	
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	731531.18
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	140903.32
	2690	Other Operation and Maintenance of Plant Services	934.17
2700		STUDENT TRANSPORTATION SERVICES	426842.45
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
<b>3000</b>		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100		FOOD SERVICES	
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	1077.81
	3250	School Sponsored Athletics	568.25
3300		COMMUNITY SERVICES	
	3310	Community Recreation	85702.83
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	

3400	SCHOLARSHIPS AND AWARDS	
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES</b>	
4100	SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200	EXISTING SITE IMPROVEMENT SERVICES	
4300	ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400	ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	
4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
<b>TOTAL EXPENDITURES</b>		<b>8574319.55</b>

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND  
BALANCE AS OF JUNE 30, 2020**

54,753.58  
1,185,013.00

**Preliminary Statement of Revenues, Expenditures & Fund Balances**  
**Include ALL Funds**  
**as of June 30, 2020**

Name of School ASPIRA Bilingual Cyber Charter School

Address of School 6301 N 2nd St, Philadelphia, PA 19120

CEO Signature \_\_\_\_\_

**REVENUES**

<b>6000</b>		<b>REVENUE FROM LOCAL SOURCES</b>	
<b>6500</b>		<b>EARNINGS ON INVESTMENTS</b>	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	5913.28
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
<b>6600</b>		<b>FOOD SERVICE REVENUE</b>	
	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	
<b>6700</b>		<b>REVENUES FROM STUDENT ACTIVITIES</b>	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	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	
<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	58.38
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	1923904.15
	6945	Receipts from Out-of-State LEAs	5970664.94
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	



	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	10,165.00
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	
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)	7325.79
	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	
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	7777.76
	7990	Other Technology Grants	
<b>8000</b>		<b>REVENUE FROM FEDERAL SOURCES</b>	

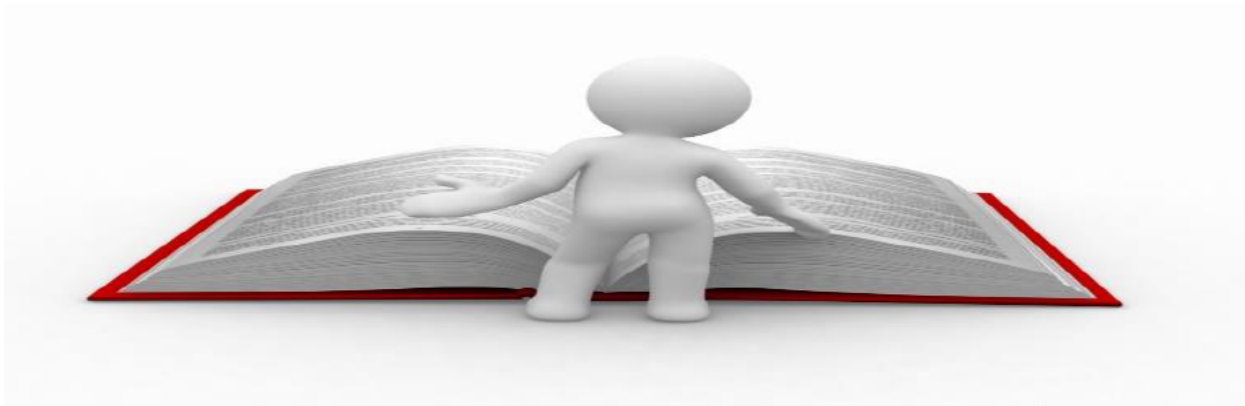
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	703263.83
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
<b>9000</b>		<b>OTHER FINANCING SOURCES</b>	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	

	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
<b>TOTAL REVENUES</b>			8,629,073.13



**PURCHASING MANUAL**  
**2019 – 2020 SCHOOL YEAR**

ANTONIA PANTOJA CHARTER SCHOOL  
EUGENIO MARIA DE HOSTOS CHARTER SCHOOL  
ASPIRA BILINGUAL CYBER CHARTER SCHOOL  
JOHN B. STETSON CHARTER SCHOLL  
OLNEY CHARTER HIGH SCHOOL



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TO: All Employees:

The purpose of this Purchasing Manual is to assist all employees in the proper purchasing practices to be in full compliance with:

The legal requirements controlling the purchase of materials, supplies and equipment for use in schools throughout the Commonwealth of Pennsylvania are established by the Uniform Commercial Code, the Public-School Code of 1949, the Procurement Code and federal regulations.

- **The act of November 25, 1970 (P.L. 707, No. 230), known as the Uniform Commercial Code**  
Article 2 of the Uniform Commercial Code establishes the legal requirements for the form, formation and readjustment of contracts for the sale of goods including general obligations under the contract, passing of title, performance, breach of contracts and remedies in the breach of contracts.
- **24 P.S. §8-807.1 – Purchase of Supplies (amended June 30, 2012, P.L.684, No.82)**  
This section establishes the primary legal requirements to be followed in the purchase of materials, supplies and equipment for use in schools in the Commonwealth.
- **24 P.S. §1-120 – Adjustments Based on Consumer Price Index (added June 30, 2012, P.L. 684, No. 82) (Act 97, 2011)**  
This section allows for annual bid limit adjustments based on the consumer price index, subject to a 3 percent cap. Determinations and adjustments are made between October 1 and November 15 of each year, becoming effective January 1 for the subsequent calendar year – see chart below for quote and bid thresholds.

The Purchasing Manual is designed to achieve three (3) goals:

1. Follow the law and Board policy on purchasing;
2. Promote efficiency in the purchasing practices; and
3. Achieve savings of money through proper purchasing practices.

We ask you, the user of the purchasing system, to help achieve these goals through proper planning. Please allow yourself enough leeway between generating a purchase order and the actual date materials or services are needed. Please think of purchasing in terms of a whole year. What items and services do you need on an annual basis? For purchasing items that would be considered to be expedite, please refer to the guidelines noted as “Emergency”.

Through proper planning, we can eliminate much of the frustration that is encountered in all school purchasing procedures.

This manual should be reviewed with principals, teachers, administrative assistances, and others who are involved in the purchasing process. It is imperative that everyone adhere to all purchasing laws and guidelines.

If you have any questions concerning the following guidelines, please do not hesitate to call the School Finance Officers, either Jim Parsons or Karen Willis

Thank you

## **PURCHASE ORDER PROCEDURES**

### **Authorized Purchases**

All requests for purchases of goods and/or services must be made through an approved purchase order signed by the School Principals and the Leadership Team. This team is currently comprised of the CEO, COO, and Superintendent.

### **Purchase Order**

Written authorization for a contractor to proceed to furnish a supply, service or construction in accordance with the terms of the IFB (invitation for bid) and the awarded bidder's bid or a contract.

### **Contracts:**

Contracts should provide for monthly payment, with at least 30 days from the date of invoice for vendors and at least 20 days from the invoice date for Contractors, to make payment when possible. Contracts can be negotiated by the following individuals or their designees: President of the Board of Trustees, CEO, Superintendent, COO, School Principal

### **Services from individuals**

If contracting with an individual for services that are likely to exceed the IRS threshold (currently \$600 per year<sup>1</sup>), the school will obtain required documentation to complete a 1099 tax return at the time the services are agreed upon, including the individual's completed W-9 with social security number, address and other contact information. *This documentation should be completed along with a New Vendor Request form and sent to the Finance department for processing.*

### **Approval**

Prior to signing a contract commitment to purchase any goods / services, an Intacct Requisition Request Form must be submitted to approve the expenditure through the purchase order workflow process – as noted in the chart on page 10 of this manual.

The School Principal executes the contracts and agreements for the school where the Principal is employed.

**New Vendors** – If you are using a new vendor, email the following information to Finance [dbaylock@apirapa.org](mailto:dbaylock@apirapa.org) using the New Vendor request Form ( See APPENDIX G).

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### **A. Responsibilities of the Requisitioner - Preparing a Requisition**

The person who prepares the requisition has certain responsibilities before the order is sent to the principal for approval. He/She is to ensure the following:

1. **Requisitions are processed in Intacct.com.**
2. **Vendor's Name**--All checks are made payable to the vendor name listed on the purchase order/requisition. Please ensure the proper vendor name is accurate. If the purchase is from a Bid, please add the Bid number next to the vendor's name, in the Reference Section.
3. **Vendor's Complete Address**--The purchase order must include the vendor's complete address and phone number which is stated in the W-9.
4. **Current Budget Year Included**--The current budget year must be included in the body of the Purchase Order/Requisition which located in the Entries section of the requisition. The Show Spend Insight tab will available budgetary funds for a particular account.
5. **Description of Items, Services, Costs and Catalogue Numbers**--Items and/or services requested are to be described clearly with correct and up-to-date catalogue numbers and costs. Please use latest catalogues available.
6. **Shipping Costs**--Shipping and handling costs are to be added to all purchase orders. Please read the catalogue or contact the vendor to determine the actual shipping and handling costs.

If you are unable to ascertain the actual charges, type: **"10% Estimated Shipping and Handling"**

If there are no shipping and handling charges, type on purchase order: **"Shipping and Handling Included"**

7. **Delivery Address--Attention Of**--The delivery address should include a name of a person or a specific department.
8. **Delivery, Types of**  
There are two (2) types of delivery.
  - a. **INSIDE DELIVERY**  
Items are to be delivered to a location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building.
  - b. **SPOTTED DELIVERY**  
Items are to be delivered to a location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building. Transportation carrier personnel or specialized individuals are responsible to then uncrate, setup, assemble items to determine good working order and remove all debris to the satisfaction of the school within five (5) working days. Please ensure that all purchase orders have the correct delivery designation.
9. **Total Cost**--Please include the words "Total Cost" on the purchase order with the actual amount of the order. Minimum Order -- the minimum order amount for all purchase orders is \$25.00. Please try to plan and



combine orders to exceed the \$25.00 limit. Please verify your figures for accuracy. Please note: ASPIRA Schools are exempt from paying Pennsylvania Sales Tax.

10. **Item ID Number**--Please be sure the correct Item ID Number is typed on the requisition, department, program and Grant if applicable.
11. **State Contract Orders**--When ordering through Co- Star (minimum order \$100.00) please include:
  - a. Contract Number;
  - b. Shipping and Handling Included; and
  - c. Appropriate documentation when required.
12. **Quotations**--If quotations are obtained, please attach to the purchase order a copy of each written quotation received. Please type the quotation date and the quotation number in the upper left hand corner on the purchase order in the space provided.
13. **Bids**--If bids are obtained, please type the following information in the message section via the requisition.:
  - a. Bid Date; and
  - b. Bid Number.
14. **Purchase Order Requisition request form** – REQUISITION REQUEST FORM

## **PURCHASE ORDER REQUISITION REQUEST FORM**

### **B. Educational or Operational Rationale**

A Requisition Request Form shall be attached to each requisition for approval. This form asks for a written explanation as to the **educational or operational** need for the purchase.

Lead Administrators should submit a requisition request form (provided by the requestor) in writing why the purchase is essential to the school. Principal will review the form for approval in the Intacct system. The following information should be provided for consideration of approval:

- How students will learn or benefit from the purchase?
- What educational achievement or program may be linked to the purchase?
- How is the purchase of operational value to your school/office?
- Are the goods/services purchased useful for the long term rather than immediate need?
- Have inventories been checked to determine whether there is a real need for the purchase?

### **Exceptions for Purchase Order Requisition Request Form**

Purchase orders for the following items do not require a Requisition Request form:

- **After School Supplementary Service Providers**

This program coordinated through the Office of Title I Research and Testing, is regulated by federal and state law and no further justification is needed.

- **Expediting Orders - Emergency Procurement – see Appendix B**

**Require approval from the following: School Principal, SFO, COO, Superintendent and Sr. Directors for any purchases over \$5000.00 threshold**

In today's fast-paced work environment, seemingly everyone wants everything right away. All parties involved, therefore, need to act swiftly and appropriately to guarantee the quickest possible receipt of the materials ordered. Often purchase orders are made directly with a vendor, while at other times, written copies of the purchase order are submitted. In either case, it is important for this to happen quickly to avoid delay of the order. Caution must be used, however, when a decision is made verbally to order merchandise and follow the order up with a written copy. If safeguards are not in place, duplicate shipments may result. A clear understanding needs to be established to ensure that the written purchase order is clearly marked "confirmation copy only, do not duplicate." Once the order has been placed and the shipment received, School personnel need to move quickly through the receiving process to get the materials to the proper person or department.

- Field Trip Transportation – Please see Appendix F – for the Board Approval Policy.
- **Pupil Transportation; Athletic Transportation**  
Transportation of students to and from school is regulated by state law, administrative code and the student’s IEP. Transportation of athletes to and from events does not require a requisition request form.
- **Travel Reimbursement for Employees - Please see Appendix E**  
Travel reimbursement costs are regulated by state law, state administrative code and board policy. All conditions and approvals (copy of the approved reimbursement to be attached) for this reimbursement must be met in order for the purchase order to have been prepared.
- **Tuition Contracts—Special Education Schools**  
As with pupil transportation purchase orders, tuition to special education schools are regulated by federal and state law and no further justification is needed.
- **Tuition Reimbursement for Employees – All requests are processed through Aspira’s HR department**

## MEALS; REFRESHMENTS; CATERING

The expenditure of all funds for meals and refreshments may be used for the following:

### Permitted Activities for Meals; Refreshments; Catering

- ***Student Activities***  
Reasonable costs for light meals and refreshments directly related to activities that benefit students and are part of the instructional program are permissible. These activities must be part of the instructional program and not solely for student entertainment.
- ***Parent Activities***  
Reasonable costs\* for light meals and refreshments for parent activities are permissible. It is expected that expenditures for this purpose will be minimal and infrequent.
- ***Dignitaries***  
Reasonable costs\* for light meals and refreshments for dignitaries are per permissible.  
**Dignitaries definition, a person who holds a high rank or office, as in the government or church.**
- ***Board Member Meetings***  
Light meals and refreshments\* are permitted for all board members and for employees who are required to attend a meeting.

\*Please note that costs for light meals and refreshments are limited as follows:

Breakfast	\$ 7.00 per person
Lunch	\$ 8.00 per person
Dinner	\$15.00 per person

### Documentation Required—Light Meals and Refreshments

Documentation must be provided to support expenditures for light meals and refreshments. The following information is to be provided on the Purchase Order Requisition request form:

- Description of the activity;
- Purpose/justification of the activity; goal; objectives;
- Make-up of the group receiving the meals; and
- Names of employees and board members included in the group.

### Prohibited Activities

- ***Athletic Activities***  
Light meals and refreshments served to *guests* at any athletic event, game or contest are not permitted.
- ***Staff and Employees of the School***  
  
Light meals and refreshments are not permitted for employees and staff of a School, unless the staff member or employee is essential to ***a student activity*** or professional development training where light meals or refreshments are being served.
- ***Honoring Employees***

Receptions, dinners or other social functions held for or honoring any employee or group of employees are not permitted.

## PERMITTED AND NON-ESSENTIAL PURCHASES

### 1. Permitted Purchases

- Commencement; Convocation Activities

All reasonable costs for commencement; convocation activities are permitted.

- Field Trips / Extracurricular Activities

All field trips shall be part of the instructional program, have an educational value and shall be reasonable in cost.

- Library Books; Magazines, Videos/DVD's/CD's

All library books; magazines and multi-media presentation materials shall be for educational or operational purposes.

- T-Shirts

The SUPERINTENDENT will consider, on a case by case basis, requests for the purchase of T-Shirts. It is strongly encouraged that purchases of T-Shirts be made through the appropriate student activity account.

### 2. Non-Essential and Prohibited Purchases – Approval at the Discretion of the Superintendent

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>• Carnivals</li> <li>• Gifts for Employees</li> <li>• Teacher appreciation gifts/activities</li> </ul> | <ul style="list-style-type: none"> <li>• Retirement Plaques</li> <li>• Bereavement flowers; baskets</li> <li>• Student entertainment</li> <li>• Card use for Personal purchases</li> </ul> |
|---|--|

3. **Requisitions** are to be approved on line by the appropriate administrator, see the chart below for workflow. **Note this is subject to change in the near future.**

Values of ...	Requisition Level	Require purchase orders approved by...
Under \$1.00 and above (within approved budget)	<u>School Requisition</u>	<u>The following:</u> School Principal
Over \$1.00 - \$5,000 (within approved budget)	<u>School Requisition</u>	<u>Two of the following:</u> School Principal & School Finance Officer

Over \$5,001 (within in approved budget)	<u>School Requisition</u>	<u>One of the following:</u> School Principal & Sr. School Finance Officer
Over \$20,600 (not in approved budget)	<u>School Requisition</u>	<u>Requires Bidding Process unless the item to be purchased via a State Contractor or via a Cooperative</u>

**Exceptions to workflow process are as followed: utilities, insurances, contractual debt services, and employee benefits vendor payments**

**E. Responsibilities of Finance Department**

The Finance Team reviews each purchase order. Special attention is given to the following:

1. **Available Funds**—Intacct.com will not permit a requisition to be converted if there are insufficient funds in the account. If preparing PO, be sure to check for funds availability.
2. **What is being ordered and the cost**--The Purchasing Department will review the technical aspects of the purchase order to ensure compliance with State Law and Board Policy.

The Purchasing Department will review the cost of each item and determines if it can be purchased from another vendor at a savings. Quote and Bid Thresholds are as follows:

The Quotation Limit      **\$11,100.00 – with three (3) alternative quotes**  
The Bid Limit                **\$20,600.00**

**The purchase order process, as explained, may take 5 - 7 days to complete. Please plan accordingly.**

5. **Transfer of Funds**—The Finance Team processes purchase orders only if there are appropriate funds to cover the purchase. Purchase orders lacking sufficient funds require approval from the SFO. Please submit your request for transfer in writing to either Jim Parsons or Karen Willis.

**F. Responsibility of the Vendor**

The vendor is to forward their invoice and signed purchase order to Bill.com.

**G. Employees Prohibited from Signing Contracts**

Employees are prohibited from signing any contract offered by a vendor.

The power to sign and execute contracts after approval lies with the Board President, Superintendent and School Principal.

**H. Contracts; Purchase Order Required**

The award of contract to a vendor approved by the Board at a public meeting does not automatically authorize any employee to use the services of, or purchase materials from, the vendor.

All contract purchases require the issuance of a purchase order authorizing the purchase of services and/or goods and materials from the vendor.

**I. Cancellation of Purchase Orders** All requests to cancel purchase orders must be made in writing to the School Finance Officer. Reasons explaining the need to cancel the purchase order must be outlined.



## Methods of Procurement 2018 – 2019

### Thresholds and Delegations

Listed below is a table showing the history of Act 97 annual changes to the threshold limits as of 1/1/2018:

Date Effective	Bid Threshold	Quote Threshold
7/1/2015- 12/31/2015	\$19,400	10,500
7/1/2016- 12/31/2016	\$19,400	10,500
7/1/2017- 12/31/2017	\$19,700	10,700
7/1/2018- 12/31/2018	\$20,100	10,900
7/1/2019 – 12/31/2019	\$20, 600	11,100

### Public Sealed Bids

The purchasing process, including limits on bids and purchases, is governed by the act of March 10, 1949 (P.L. 30, No. 14), known as the Public School Code of 1949. Section 801 requires school boards to purchase the necessary materials and equipment to maintain the educational environment. Section 807.1 states that all furniture, equipment, textbooks, school supplies and other materials for use in the public school costing, subject to adjustment under section 120, the current Act 97 bid thresholds, or more must be advertised and offered in an open bid. This section specifies that the lowest responsible bidder with kind, quality and material being equal shall receive the bid. It is illegal to separate portions of like purchase items in order to avoid the bid process. All bids must be advertised once a week for three (3) weeks in not less than two (2) newspapers of general circulation. If there aren't any newspaper to publish the notification, said notice may, in lieu of such publication, be posted in at least five (5) public places. Bids will be solicited using bid documents sent to companies responding to the advertisement of the bid and any other company for which the buyer directs distribution. Vendors who have defaulted on a previously awarded contract or are otherwise not qualified may be refused the opportunity to participate in future bids.

#### I. Analysis of Bids

All bids should be tabulated or summarized as well as ranked from low to high. Samples should be evaluated to determine if they are equal to the item specified. Be careful when evaluating an "equal" since some vendors automatically submit another product that they believe meets the specifications. Knowledge of or access to the alternate materials' specification is necessary to determine an "equal". Accepted samples should remain the property of the School in case a discrepancy occurs when products are delivered.

#### II. Awarding of Bids

A. The competitive bidding process itself implies that the lowest qualified (responsible and responsive) bidder will get the contract. To routinely obtain a vendor's best pricing, a school should award contracts to the low bidder. Schools are not permitted to restrict the number of bidders. Vendors desiring to bid are permitted to do so. By law, schools are required to award to the low bidder, provided that the low bidder is considered to be qualified to supply the specified materials and perform the service. The school may determine the responsibility of a bidder



after bids have been opened and prior to award. Bids must be evaluated solely on the basis of criteria and requirements which were previously set forth in the original bid document. Prerequisites for competitive bidding may include:

1. Dollar value of the material(s) or service(s) must be large enough to justify the expense of competitive bidding; mandatory at a base amount consistent with the current Act 97 bid threshold, subject to adjustment under section 120.
  2. Specifications of the material(s) or service(s) to be purchased must be clear to both school and vendor.
  3. To obtain the most competitive bidding, the market should consist of an adequate number of vendors.
  4. Sufficient time must be available for vendors to prepare and analyze costs and to assure themselves of reliable sources of materials. The time required for the school to prepare, mail, open and evaluate bids can be extensive. Thirty days is a reasonable timeframe when considering the competitive bidding process.
- B. Whenever a contract is not awarded to the lowest bidder, the school is obligated to explain and document its decision. Common courtesy suggests that the school notify all unsuccessful, as well as successful, vendors of the bid award.

### **III. Quotations**

A. Quotations are required under section 807.1 for all purchases from a base amount of the current Act 97 quote thresholds, subject to adjustment under section 120. Telephonic price quotations are allowable; all written price quotations and written records of telephonic price quotations must be kept on file for a minimum of three years. Also, purchases cannot be split apart to circumvent current Act 97 quotation threshold.

B. Telephonic quotes are legal, but it is recommended that written quotes be obtained whenever possible.

1. When obtaining quotes, it is important to compare “apples to apples.”
2. Variable items, such as shipping and handling, should be included in the quote.
3. Emergencies do not exempt the school from obtaining quotes.
4. If a parent group donates money, and then the school writes the check for a purchase over ten thousand nine hundred dollars (\$10,900), the three quotes are still required.
5. Try not to use catalog pricing; by emailing or calling a vendor purchasing department can generally receive better educational pricing.
6. If the Intermediate Unit and purchasing consortium offer percent discount bids, they should be used whenever possible.
7. PA state contracts, and other approved purchasing consortiums can also be used.

## Bid Advertisement Process

Please note: Each school is its own financial entity. Therefore, the particular school will be responsible for all expenditures related to any and all bid advertisement for that school.

### Step 1 – Request for Bid:

It is the school's responsible to provide the School Financial Officer with the scope of services.

Scope of Services are defined as follows:

- a document which details when the **services** are required. It also defines the **services** or tasks and the conditions for payment and dispute settlements. A **scope of services** agreement is the foundation of a **services** contract.
- every scope of services agreement should have a fixed duration. This includes the starting date and ending date for the services that you are buying from a vendor.
- must specify and delineate each work product that your school expects to receive from the vendor.

### Example:

#### I. Scope of Services

REQUEST FOR PROPOSAL - Pod Furniture the Park Hill School School (SCHOOL) is seeking proposals from qualified providers (CONTRACTOR) to order and deliver Pod Furniture for Tiffany Ridge Elementary. Sealed proposals will be received by the Director of Operations at the Support Services office located at 8500 NW River Park Drive pillar 116, Parkville, MO 64152 on March 30, 2018 at 2:00 PM. Proposals will be opened at that time. Once the evaluation process is complete, the information will be available to all who responded. Said proposals must conform to the specifications and instructions. The SCHOOL reserves the right to reject any and all proposals and to waive informalities. Proposals must be returned on the form(s) provided, with "Bid Proposal – Pod Furniture Tiffany Ridge Elementary" clearly on the label. A proposal must consist of all pages of the proposal request including the signature page of the proposal, signed by an authorized representative of the firm. Non-conformance with these instructions may be grounds for rejection of proposal. Faxed or e-mailed proposals will not be accepted. Late proposals will be rejected, unopened and returned.

### Step 2 – Advertising of the Bid:

The scope of services will be submitted to the Communications Coordinator who will be responsible posting the bid in the appropriate newspaper(s) once a week for three weeks as pursuant to Public School Code of 1949 Section 807.1.

All charges of advertisement services will be encumbered against the school who is requesting the services via a credit card.

## **BIDS AND PURCHASING**

### **A. Bid Limit -- \$20,600**

This restriction is called the **bid threshold** or **bid limit**. The bid limit is between \$20,600.00. This means that any specific item, class of items, and/or services of a similar nature, purchased by the school totaling more than \$20,600 for the entire year must be competitively bid.

You cannot circumvent the law by splitting purchases to be under the \$20,600.00. The aggregate cost of the purchase from the vendor will determine whether it is over the bid threshold.

If you find that your purchases may exceed the \$20,600.00 bid limit, please contact the Finance Team.  
**The formal bidding process takes about 6-8 weeks to complete.**

### **B. Annual Bids**

The Board requests that central office department administrators and supervisors and school principals start to plan and prepare for Annual Bids. The proposed time lines are as follows:

- March* • Administrators/Supervisors prepare technical specifications to be reviewed by Purchasing Department.
- April* • Purchasing Department prepares final bid specifications to be drafted in a manner to encourage free, open, and competitive bidding.
- May/June* • Annual bids are received, opened and tabulated by Purchasing Department.
- June* • Bid resolutions are prepared by the Purchasing Department for Board approval.
- July* • Purchase orders are generated by Administrators/Supervisors for August/September delivery.

**Please note:** The delivery of supplies usually takes place about 8-12 weeks after receipt of purchase order.

### **C. Bidding: Time Frame**

As stated before, the formal bidding process usually takes about 6-8 weeks from start to finish. Please plan appropriately. An outline of the bidding process is located in the Appendix.

### **D. Exceptions to the Bid Limit – State Contracts**

- A. State contracts are an alternative method of purchasing, especially when time constraints or other reasons limit a school's ability to do its own bid. These contracts are offered by the Commonwealth of Pennsylvania, Department of General Services (DGS), Bureau of Procurement and the Governor's Office of Administration, both located in Harrisburg. The state bids for all of their commodities and services and makes a large number of the contracts available for use by schools.

- B. The DGS is the central purchasing, publishing, construction and maintenance agency for the Commonwealth. The Commonwealth's voluntary Cooperative Purchasing Program is currently operated through the Bureau of Procurement.
- C. State contracts are also available to view online at <http://www.emarketplace.state.pa.us/> awards and other contract information may be viewed by hovering over the various buttons for details; buttons include: solicitations, solicitation tabulations, awards, search contracts, sole source procurement, emergency procurement, ITQ and upcoming procurements. Schools may view ITQ (Intent to Qualify) contracts for the purposes of purchasing information technology services.
- D. COSTARS is an approach to the Cooperative Purchasing Program that encourages the formulation of an interactive partnership between Local Public Procurement Units (including schools) and the Commonwealth. DGS requires Local Public Procurement Units and State Affiliated Entities to register as COSTARS Members, and only those entities registered with DGS may purchase from the Contract. The contractor agrees to sell items or services under this contract only to DGS-registered costars members. For more information, go to <http://www.costars.state.pa.us/SearchVendorContract.aspx>
- E. These contracts cover the gamut from brooms to copiers to lamps to vehicles and can be used in a variety of ways. They can be used to obtain a preliminary idea of price, as the third quote, or to make an actual purchase by contacting the winning vendor. It is true that many times a school can obtain items at a lower price by running its own bid, or comparing prices or negotiating with other consortium vendors, but there are occasions when the ability to piggyback off an existing contract may come in handy. Keep this source in mind as a ready reference to help make purchasing as efficient and effective as possible.

1. **Professional Services**

Professional services contracts that exceed \$20,100 for the school year, must be procured through a competitive process. The school uses the Request for Proposal (RFP) method of procurement. Examples of professional services are:

- Legal
- Auditing; Accounting
- Architectural; Engineering
- Dental
- Medical Evaluation
- Physician; Nursing

Request for Proposal (RFP) is a document used to solicit when bidding is not required. RFP responses may be negotiated after receipt and before an award is made by the party soliciting.

- A. An RFP is best suited for use in circumstances when
  1. The processes required to achieve the desired results are varied.
  2. The process may be a protracted one.
  3. The school will use detailed judgment criteria when evaluating proposals.
- B. An RFP can and should be treated to some degree as a request for a formal bid.



1. It ordinarily ought to be advertised and must be opened when advertised, but it need not be opened publicly.
2. Records of responses and their status should be maintained from the time they are received.
3. RFP's must be thorough and include some or all of the following as well as any other information to help promote complete and comparable responses.
  - a. A description of final performance expected
  - b. A description of the work expected, services needed or the problem to be addressed
  - c. Drawings
  - d. Timelines and milestone dates
  - e. Instructions on submitting the proposal itself
    1. How it should be organized by sections
    2. How it will be evaluated
    3. Consequences of the responses unacceptability
    4. Notice, if applicable, of any "pre-bid" meetings
  - f. All applicable legal terms and conditions in the form of a proposed contract
- C. Proposals should be first evaluated for completeness.

1. If complete, they should be evaluated in detail, by sections, by personnel most familiar with the requirements and expectations of that section.

2. As a courtesy, incomplete responses could be returned with a brief letter of explanation.

D. The basis of the final decision should be documented as should all of the evaluation phases prior to announcing the decision and seeking its approval from the administration or governing body.

## 2. Academic Services

Academic services contracts that exceed \$20,600 for the school year must be procured through a competitive process – RFP.

Examples of Academic Services are:

- Instructional Improvement
- Educational Consultants
- Professional Development

## 3. Legal Advertising

A. Section 106 of the Public School Code mandates that school schools must advertise bids in two newspapers of general circulation for three consecutive weeks prior to the week of the scheduled bid opening. According to Section 2 of the act of April 29, 1937 (P.L. 526, No. 118), known as the Political Subdivision Joint Purchases Law, school schools and charter schools, when administrating cooperative bids, must only advertise bids for two consecutive weeks prior to the bid opening in one newspaper of general circulation

B. This advertising serves as an invitation to prospective bidders to participate in the competitive bidding process and ensures that purchasing is conducted in an open, public forum. The main purpose of the ad is to briefly state that a purchase will be made. While the School Code mandates that bids must be advertised, it does not mandate the extent or content of the ad.

C. Legal advertisements can be very expensive with costs varying from area to area and from newspaper to newspaper. Advertising for an Invitation to Bid should include the following:

1. Title of the Bid

2. Organization's name with complete address including department name and telephone number as well as how copies may be obtained
  3. Date, time and location of bid opening
  4. Name and title of board-authorized representative who placed the ad.
- D. Additional information that may be required for specific bid types may include:
1. Pre-bid conference attendance requirements
  2. Costs (possibly non-refundable) which may be incurred by the vendor to obtain specifications and blueprints
  3. Any requirements that a vendor must meet prior to securing the bid specifications and related documents
  4. Circulation dates

The content of the ad should be brief, but should include everything necessary to provide interested vendors with all pertinent information needed to fairly respond to the advertisement in a timely manner. Common abbreviations may be used where the context is clearly understood. Although bid solicitations through electronic bulletin boards are an excellent means of communication, Pennsylvania laws have not yet been amended to allow for this method of bid solicitation in lieu of newspaper advertisements

#### 4. Emergency Purchases

Section 751 of the Public School Code provides if, due to an emergency, a school plant or any part thereof becomes unusable, an impacted school may solicit competitive bids for repairs or replacement from at least three responsible bidders without publicly advertising the bids. Upon the approval of any of these bids by the board of school directors, the schools may proceed at once to make the necessary repairs or replacements in accordance with the terms of the approved bid or bids.

Section 751, as amended by Act 82 of 2012, eliminated the previous requirement that PDE's Division of School Facilities approve an emergency request. Therefore, schools can begin immediately on necessary repair and restoration work, following the process identified in the emergency provision of section 751. Again, no approval to proceed is required from PDE. Instead, schools will *notify the* Division of School Facilities, as soon as practicable, of damage and the intention to utilize this provision of the School Code. To be deemed an "emergency," the situation should involve a serious hazard such as fire, flood, or unexpected structural or mechanical failure. To avoid the appearance of utilizing the emergency clause incorrectly or as a way of avoiding the bidding regulations, the Local Education Agency (LEA) should only use the remedies described herein when the situation in question poses a threat to the health and well-being of students, faculty or staff.

#### 5. Sole Source Purchases

A sole source purchase is an award or an order for materials and services to the only known capable supplier determined by the unique nature of the requirement, the supplier or market conditions.

Circumstances that may arise, include:

1. A replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer.
  2. An item where compatibility is the overriding consideration, such as computer operating software enhancements for an existing system.
- B. Articles that can be purchased from only one supplier are exempt from competitive bidding. The responsibility for insuring only one supplier rests with the local educational agency (LEA). If the LEA determines that only one supplier exists, the solicitor should be consulted for concurrence in this determination.
- C. The conservative approach would be to always advertise for competitive bids. Anytime a school representative deals with single source purchasing, the school board is exposed to possible litigation if a second supplier is identified at a later date.
- D. A Sole Source Justification form may be devised for completion by the end user or requisitioner. If properly designed, this tool will be useful in separating actual from perceived sole source items.
- E. Vendor must provide a letter of sole source.

6. **Blanket Order Purchases** – Maintenance & Food Service

- A. Blanket orders, which commonly set prices for specific time periods, are valuable tools to efficiently handle repetitive purchases. A blanket order could be issued for small repetitive purchases from any vendor, whether prices are predetermined or to be revised due to market or other conditions during the set time period (usually one year).
- B. After a blanket order is placed with a supplier, schools can transmit orders electronically, through email, fax or by mail or phone. Invoices are summarized by suppliers and may be segregated by budget numbers for easier coding by accounts payable.
- C. Orders need to be documented in some fashion for the receiving department to efficiently monitor shipments and notify accounts payable.

**7. School Card Purchases** – Effective December 1, 2018, all debit card/ credit card purchases will be eliminated. There will be times in which a credit card will be used for purchasing when no other payment option is available, this payment will require approval for School Finance Officers.





## **REQUISITION/PURCHASE ORDER PROCESS**

### A. **Receipt of Goods and Services**

The requisitioner of the purchase order should follow the following process when receiving materials, goods, and services.

#### 1. **Receipt of Items Ordered**

It is important that all items received be immediately checked. Please note the following:

- a. Obtain receiving copy of purchase order and packing slip of items ordered.
- b. Open boxes and check off items received on the receiving copy and the packing slip.
- c. If all items are enclosed, then sign and attach packing slip to the receiving copy of the purchase order.
- d. The school principal/office supervisor should sign the receiving copy and send it with the packing slip to:

#### **Receipt of Goods and Services—Responsibilities of Administrators; Supervisors**

Administrators and supervisors are to ensure that all goods received have been checked in for accuracy. If the goods received match the purchase order and the packing slip then the administrator should do the following:

- Sign the packing slip to confirm receipt of delivery of goods;
- Sign the Receiving Copy (pink slip) of the purchase order;
- Sign any invoices that may have been submitted with the order; and

Send all items to the Business Office c/o Accounts Payable within seven (7) days of the receipt of goods.

### B. **Problems Encountered with Receipt of Goods**

#### **✦ Problem: Back Orders**

Sometimes items ordered will not be received in the first shipment. This is known as a back order. The packing slip will have back order written on those particular items.

Process to Follow: **Back Orders**

If the order is incomplete because there is a back order, do not wait for the next shipment. Please do the following:

- Mark on your receiving copy of the purchase order those items you did not receive.
- Make and keep a copy of your receiving copy and the packing slip.
- Send the original receiving copy and packing slip to the Business Office.
- Upon receipt of the back order in the next shipment, check off your copies of the receiving copy and the packing slip and send both copies to the Business Office.

## B. Receipt of Goods and Services (Continued)

### **Problem: Items Missing from Order**

Sometimes items are marked on the packing slip that they were delivered but are missing from your shipment.

Process to Follow: Items Missing

- Call the company and tell them what was missing.
- Mark on the receiving copy and packing slip what items were missing.
- Make and keep a copy of your receiving copy and the packing slip.
- Send the original receiving copy and packing slip to the Business Office.
- Upon receipt of the missing item in the next shipment, check off your copies of the receiving copy and the packing slip and send both copies to the Business Office.

### **Problem: Items Damaged; Wrong Item**

Sometimes you will receive items that are damaged or the wrong item.

Process to Follow: Items Damaged; Wrong Item

- Call the company and ask them what the procedure is for returning damaged or wrong items.
- Return the item(s) to the company.
- On the receiving copy and the packing slip, mark what items were returned and the reasons for being returned. Please note how the items were returned (UPS/PO/Vendor Pick Up).
- Send the receiving copy and packing slip to the Business Office.
- Upon receipt of the missing item in the next shipment, check off your copies of the

### **Problem: Discontinued Item**

Sometimes the items you requested have been discontinued.

Process to Follow: Discontinued Item

- Mark on the receiving copy (pink) of the purchase order “discontinued.”
- Do not call the company for a replacement item. You must complete a new purchase order.

### **Problem: Overcharge on the Invoice**

Sometimes invoices in Bill.com are submitted that are higher in price (shipping charge may have been omitted on the purchase order) If the value of the difference is \$500 or 5%, whichever is lesser, the Finance Team will be able to make the adjustment. However, if the difference is more than \$500.00 or above 5%, a new requisition will have to be submitted for the difference.

## C. Training Sessions

All school personnel involved in the purchasing process will attend an annual training session concerning the proper purchasing procedure, or if any major changes occur during the school year.

## **ETHICS IN PURCHASING**

### **Financial Interest in any Contract: Direct or Indirect**

No employee or board member may have a direct interest in any contract or agreement for the sale of goods and services to the vendor, nor receive any benefit, compensation or reward from any contract for the sale of goods and services to the .

### **Solicitation/Receipt of Gifts from Vendors -- Prohibited**

School board members, school officials and employees, or members of their immediate family are prohibited from soliciting, receiving or agreeing to receive any compensation, reward, employment, gift, meal, honorarium, travel, reimbursement, favor, loan, service, or other thing of value from any person, firm, corporation, partnership, or business that is a recipient of a purchase order from the school, or a potential bidder, or an applicant for any contract with the school, based upon an understanding that what is solicited or offered was for the purpose of influencing the board member or school employee in the discharge of their official duties. A gift for purposes of this section is defined as any item, or like kind distribution that has value in excess of \$50.00.

### **School's Responsibility – Recommendation of Purchases**

School officials and employees who recommend purchases shall not extend any favoritism to any vendor. Each recommended purchase should be based upon quality of the items, service, price, delivery, and other applicable factors.

School officials and employees are to avoid recommending purchases from members of their families, businesses that employ members of their families and from businesses in which the official, employee or members of their immediate family have a direct financial interest.

School officials and employees who are authorized to sign off on purchase orders and/or to recommend purchases or business transactions by virtue of their signature on the purchase order certify that their actions are consistent with this policy and all applicable statutes.

### **Vendor Responsibility – Doing Business with Aspira Schools**

Any vendor doing business or proposing to do business with the BOARD, shall neither pay, offer to pay, either directly or indirectly, any fee, commission, or compensation, nor offer any gift, gratuity, or other thing of value of any kind to any official or employee of the Board or to any member of the official's or employee's immediate family.

No vendor shall cause to influence or attempt to cause to influence, any official or employee of the BOARD, in any manner which might tend to impair the objectivity or independence of judgment of said official or employee.

### **Vendor Certification**

Vendors will be asked to certify that no official or employee or immediate family members are directly or indirectly interested in this request or have any interest in any portions of profits thereof. The vendor participating in this request must be an independent vendor and not an official or employee of any of the schools.

## **APPENDIX**

- A. Formal Bid Process
- B. Emergency Purchases/Contracts
- C. Requisition Request Form--Return of Purchase Order
- D. IT Guidelines
- E. Travel Policy
- F. Sample – W-9 Form
- G. New Vendor Form
- H. Petty Cash
- I. Student Activities

**A-PENDIX A**  
**FORMAL BID PROCESS**

<b><u>Process</u></b>	<b><u>Time Line</u></b>
Initial request to bid made by Director /Supervisor. Certification that funds exist.	One Day
Review of specifications, fully outlining items, materials or services to be bid by School Finance Officer.	One Week
Return of reviewed specifications to School Finance Officer for final approval. School Finance Officer signs off final approval.	One Week
Bid package prepared by Department.	One Week
Legal advertisement sent to newspaper.	Three Day Advance Notice
Bid Date/Time-- must be at least 10 days after Legal Ad appears in newspaper. Bids are opened and read publicly.	3 Weeks
Bid results are reviewed by: a. Administrator/Supervisor b. Purchasing Department	One Week
School Finance Officer prepares spreadsheet showing lowest bidders and recommends award of bid. Purchasing Department reviews bids. Resolution is prepared.	One-Two Weeks
Bids are reviewed at Board Agenda, Committee of the Whole, and Regular Public Meetings.	One Week
Purchase orders are prepared by the school.	One Week

**The formal bidding process takes about 6-8 weeks from start to finish.**

## APPENDIX B

### **EMERGENCY CONTRACTS – \$5000 and Above**

#### **A. Background**

An actual emergency must exist. An “emergency” is not to be created as a result of inadequate planning, delay, failure to take into account construction season or administrative convenience.

#### **B. Definition of Emergency**

An emergency is a situation affecting the health or safety of occupants of school property that requires the immediate delivery of the articles or performance of a service to alleviate the emergency.

#### **C. Process in Declaring an Emergency**

##### **1. Superintendent of Schools Notified**

The Superintendent of Schools is notified by the employee/supervisor/ administrator requesting a declaration of emergency.

##### **2. School Finance Officer Notified**

The official in charge of the building or facility, wherein the emergency occurred shall notify the Business Administrator/Purchasing Agent of the following:

- a. Nature of the emergency;
- b. Time of the occurrence; and
- c. The need for the performance of a contract.

Such notification shall be prepared in writing and filed with the Purchasing Agent as soon as possible.

##### **3. Awarding of Contract by School Finance Officer**

If the Superintendent/ SFO is satisfied the emergency exists, the school is authorized to award the contract.

##### **5. Approval by**

The School’s Office t regular Public Meeting, shall review and approve said emergency purchase.

## APPENDIX C

### REQUISITION REQUEST FORM

**Note: Please be aware this form serves as a formal REQUEST only; this form does not serve as approval for purchases. Purchasing requests should only be made after an approved Purchase Order number is assigned to you from your Lead admin. Please ensure that all fields are entered and the completed form is attached to all accounting transactions and/or forwarded to the Finance Department where needed**

REQUESTOR SECTION	
REQUESTOR NAME: _____	
ENTITY/LOCATION:	
<input type="radio"/> 104-Cyber <input type="radio"/> 105- Hostos <input type="radio"/> 106-Olney <input type="radio"/> -Pantoja <input type="radio"/> 108- Stetson <input type="radio"/> Accel --Olney ( 106)	
<input type="text" value="Select a School"/>	
Purpose for Request _____	
Types of Services _____	
Vendor Name: _____	<input type="checkbox"/> New Vendor
	<input type="checkbox"/> W-9 Included
Vendor Address: _____	
Vendor Email: _____	Vendor Phone # _____
Payment Terms: <input type="checkbox"/> 30 Days	Program: _____
School Leader Initials: _____	

#### LEAD ADMIN SECTION ONLY

Type of Services: \_\_\_\_\_

Program: \_\_\_\_\_

New Program Needed

Title Funds M.B.  
Review

Approved

Not Approved

Department: \_\_\_\_\_  Budgeted Items     Non-Budgeted    School Leader Initials  
\_\_\_\_\_

Total Amount Requested: Does any item and/or purchase exceed \$5000.00     Yes     No

Board Approval Received?     Yes     No





## APPENDIX D

### Guidelines for Issuance and Usage of Aspira Schools Technology:

**Issuance of Cell Phones:** To qualify for a school -issued cell phone, your Supervisor, Principal or Director must submit a request via the “New Hire” form to the Office of Information Technology (OIT).

Exceptions to this policy must be reviewed and approved by the Office of Informational Technology before an employee is issued a cell phone, unless the employee has an employment contract that specifies otherwise. Please note that this means that some technology that is currently being used may need to be recovered.

**Issuance of Desktop Computers, Laptops, or Tablets:** An employee may be issued a desktop, laptop, or a tablet for the performance of specific job-related duties and responsibilities and as determined by a Supervisor, Principal or Director if:  Employee is in a full-time position and has an active employment status; and  Employee’s job-related duties and responsibilities require regular and systematic use of a desktop computer; or  Employee is required to perform the majority of his/her duties away from his/her primary work location; and  Employee has a frequent or regular need to perform a significant portion of his/her duties during off-hours and on weekends necessitating the need for issuance of a laptop or other similar PCD or PDA.

**Issuance of Computer Software:** All licensed software that the School employees are entitled to use through existing license entitlements are available in the School’s Information Technology Software library. This software is available to divisions at no additional cost. Any division requiring the purchase of software for interdepartmental or School use must submit a request to the OIT for review. All requests will be reviewed based on need, cost, compatibility with School network and ability for the School to sustain and support the request for initial and year-over-year use.

**Issuance of Printers and Printer Ink:** Moving toward network printing:  Only network printers that support the use of high-yield printer (large printing/copy machines) supplies will be used for School printing needs. Where possible, high-yield copier/multi-function devices that support printing features will be configured to support printing needs in departments and in schools to keep printing costs down and improve the reliability of the print function. Dedicated printers for individual use will follow the following procedures:

1. Submit ticket request to IT to assess the needs and obtain a quote
2. If approve, submit a requisition in Intacct.
  - a. Approve requisition if budget is available (over \$5,000- requires Board approval).
  - b. Obtain PO generated by the purchasing system – Intacct.
  - c. Once the purchase order has been approved, the IT Department will place the order with the vendor.
  - d. Once the order has been rendered by the vendor, the vendor then can submit their invoice to Bill.com for payment.
  - e. Finance will match the PO with the submitted invoice for payment.
  - f. Printer ink:  All ink requests will be reviewed by OIT to ensure that the device(s) is/are not already on the Ricoh contract, where ink is automatically provided at a reduced cost to the Schools.  To minimize the risk of over-ordering, OIT may reduce the number of ink/toner cartridges requested if the requested number far exceeds the number of devices.  Bulk ordering of ink supplies for low-yield devices will not be approved due to the risk of the devices themselves becoming obsolete before supplies are used in their entirety.  Instead, OIT will approve the required amount and one spare to allow time to order new supplies.

If you have any questions, please contact Luis Pena Director of IT.

## **APPENDIX E**

### **Travel approval procedures**

All travel requests for employees of the schools shall be approved in writing by the Superintendent, School Principal, School Finance Officer (SFO) and prior to obligating the school to pay related expenses and prior to attendance at the travel event. Board approval is also required in order to receive any reimbursements for all approved expenses.

### **Prohibited travel reimbursements**

- A) Subsistence reimbursement for overnight travel within the State, except where authorized by the Superintendent, School Principal and SFO.
- B) Travel by School Board members or employees whose duties are unrelated to the purpose of the travel event or who are not required to attend to meet continuing education requirements.
- C) Cost of travel by spouses, civil union partners, domestic partners, immediate family members and other relatives.
- D) Costs for employee attendance for coordinating other attendees' accommodations at the travel event;
- E) Training to maintain a certification that is not required as a condition of employment (example: CPE credits to maintain a CPA license if the employee is not required to be a CPA for continued school district employment).
- F) Charges for laundry, valet service, entertainment; Limousine services, and chauffeuring costs to or during the event.
- G) Car rentals, either utilized for airport transportation or transportation at a conference, convention, etc., unless absolutely necessary for the conduct of school business. Justification must accompany any request for car rentals. If approved, the most economical scheduling of car rental is to be used, including the use of subcompacts, discounted and special rates. When car rental is authorized, the employee shall not be issued an advance payment for the anticipated expense associated with the rental.
- H) Alcoholic beverages.
- I) Entertainment costs including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities).
- J) Gratuities or tips in excess of those permitted by Federal per diem rates.
- K) Reverse telephone charges or third-party calls.
- L) Hospitality rooms.
- M) Souvenirs, memorabilia, promotional items or gifts.
- N) Air fare without documentation of quotes from at least three airlines and/or on-line services.

### **In – House Professional Development Training Sessions:**

- PD less than 4 hours: no food will be provided.
- PD 4 hours or more: food for the meal being covered by the time frame can be provided from one of the preferred vendors we select. (Breakfast or Lunch), if providing both meals for the session breakfast will consist of the following:
  - continental breakfast including coffee, tea and water with a small Danish.

All meal/beverage purchases will be in alignment with the per-person spending limit set forth in the policy.

- When processing your requisition for approval, please scan and attached the following:
  - Agenda of the meeting/ session.
  - Attendance Sheet

**Travel methods:**

(a) For the purposes of this section, “transportation” means necessary official travel on railroads, airlines, shuttles, buses, taxicabs, school owned or leased vehicles and personal vehicles. (b) The purchase or payment of related transportation expenses shall be made by purchase order or personally by a school employee, school board member and reimbursed at the conclusion of the travel event. An actual invoice or receipt for each purchase or expense shall be submitted with a claim for reimbursement.

The following travel expenses requirements apply:

1. Air and rail tickets shall be purchased via the Internet, if possible, using airline or online travel services such as Travelocity, Expedia or Hotwire. 2. Air travel shall only be authorized when determined that it is necessary and advantageous to conduct school business. i. The most economical air travel should be used, including the use of discounted and special rates. ii. The following options should be considered when booking tickets:

- (1) Connecting versus nonstop flights;
- (2) Departing earlier or later compared to the preferred departure time;
- (3) Utilizing "low cost" airlines; and
- (4) Exploring alternate arrival and/or departure days

Airline tickets shall not be booked until all necessary approvals have been obtained. Justification shall be required when actions by a traveler result in additional expenses over and above the authorized travel request. Sufficient justification shall be considered only for factors outside the control of the purchaser.

2. Rail travel shall only be authorized when determined that it is necessary and advantageous to conduct school business. The most economical scheduling of rail travel shall be utilized, including excursion and government discounts, whenever applicable.

3. The allowance for a meal or meals, or incidentals shall not be eligible for reimbursement when included and paid in the registration fee. The fee shall be based on the State’s GSA rates for each meal.

4. The cost of lodging or transportation charger receipts shall be required for all hotel and incidental expenses. The fee shall be based on the State’s GSA rates for each meal or the rates provided by the host hotel of the event.

5. In any cases in which the total per diem reimbursement is greater than the Federal per diem rates, the costs shall be considered excessive in the absence of substantial justification accompanying the travel voucher submitted by the employee or board member. In such cases, receipts shall be submitted for all costs including meals.

6. Employees and board members shall patronize hotels and motels that offer special rates to government employees unless alternative lodging offers greater cost benefits or is more advantageous to the conduct of school business



If there is no hotel at the site of the current travel event (for example, Hershey Convention Center), then reimbursement for lodging shall not exceed the Federal per diem rate. 3. If the meal is not part of a one-sum fee for a travel event, reimbursement may be approved for the full cost of an official convention meal that the employee or school board member attends, when such meal is scheduled as an integral part of the convention or conference proceedings. Receipts shall be submitted in order to obtain reimbursement in such situations. The amount of the Federal per diem rate for the corresponding meal shall be deducted from that day's subsistence allowance.

Records and supporting documents (a) All persons authorized to travel on business shall keep a memorandum of expenditures chargeable to the school, noting each item at the time the expense is incurred, together with the date incurred. (b) The travel log shall be completed by the employee or school board member to document the details of the travel event. The travel log must be signed by the employee or school board member to certify to the validity of the charges for which reimbursement is sought. The form must also bear the signatures of approval officials for processing. (c) Sufficient documentation shall be maintained centrally by the school to support payment and approval of the travel voucher. (d) In addition to the documentation required for reimbursement, each person authorized to travel shall submit a brief report that includes the primary purpose for the travel, the key issues addressed at the event and their relevance to improving instruction or the operations of the school. This report shall be submitted prior to receiving reimbursement. (e) Documentation for requests for travel reimbursement shall show:

1. The dates and individual points of travel, number of miles traveled between such points and kind of conveyance used;
2. The hours of the normal work day and actual hours worked must be shown when requesting meal reimbursement for non-overnight travel;
3. Original receipts shall be required for all reimbursable expenses, except for meals that qualify for per diem allowances and for parking meters;
4. Actual vendor receipts for personal credit card charges shall be attached to reimbursement requests. Credit card statements shall not be accepted as documentation of expenses;
5. Personal charges on a hotel bill shall be deducted and shown on the bill;
6. When lodging is shared jointly, the fact must be stated on the travel voucher;
7. Where travel is not by the most economical, usually-traveled route, the employee or school board member reimbursement request shall set forth the details of the route, the expenses actually incurred, the hour of departure, the hour of arrival and an explanation for the use of costlier travel arrangements;
8. When travel is authorized in the employee's or school board member's own automobile on a mileage basis, the points between which travel was made and the distance traveled between each place must be shown.

Travel for a single travel event must be reported as soon as possible after the trip.

- (a) All outstanding travel vouchers for the school year ending June 30 shall be submitted as soon as possible after June 30 regardless of amount, notwithstanding (e)12 above. (g) Travel mileage reimbursement requests of the just completed school year that are not submitted by July 30 or the date approved by the school for the closing of books, whichever is earlier, for the just completed school year shall not be approved or paid.

## APPENDIX F

### FIELD TRIPS POLICY

Date Created: March 20, 2019

Date Edited: April 1, 2019

The Board of Trustees (“Board”) of the ASPIRA Bilingual Cyber Charter School (“ASPIRA Bilingual Cyber Charter School”) recognizes that field trips, when used for teaching and learning, provide educationally sound and important enhancements to the instructional program. A field trip is any planned journey for one or more students away from ASPIRA Bilingual Cyber Charter School premises, under the supervision of a teacher, which is an integral part of an approved course of study and conducted for the purpose of affording a first-hand educational experience not available in the classroom.

For purposes of this policy, a field trip means any journey by a group of pupils away from the school premises, under the supervision of a teacher, and integrally related to an approved course of study.

For purposes of this policy, a "social event" is a party, celebration, or dance organized for the participation of pupils, and "class trips" are trips taken by pupils in a single graduating class, pupils who share a particular interest in an activity, or pupils who are enrolled in a particular subject area. Social events and class trips are not related or are only indirectly related to the curriculum.

#### FIELD TRIPS:

The Board shall approve all proposed field trips. The Board may authorize field trips for which all or part of the costs are borne by fundraisers, the pupils' parent(s) or legal guardian(s), except that no pupil in a special education class or pupil unable to pay the cost assessed shall be prohibited from attending a field trip.

The staff will be notified of the approval or disapproval of a Field Trip Request in a timely fashion. This process works best when deadlines for submitting requests are adhered to.

Pupils on field trips remain under the supervision of this Board and are subject to its rules and regulations. The Board does not endorse, support, or assume responsibility in any way for any staff member of ASPIRA Bilingual Cyber Charter School that takes students on trips or solicits students for trips not approved by the Board or Superintendent or his/her designee.

The Superintendent or his/her designee shall prepare regulations for the operation of field trips that ensure that the safety and well-being of pupils shall be protected at all times; that parental permission is sought and obtained before any pupil may be removed from the district for a field trip; that each field trip is properly planned, integrated with the curriculum, and followed up by appropriate activities that enhance its usefulness; that the effectiveness of field trip activities are monitored and continually evaluated; that teachers are allowed a considerable degree of flexibility and innovation in planning field trips; that no

field trip will be approved unless it contributes to the achievement of specified instructional objectives; and that teachers are not permitted to make on-site alterations to a trip itinerary, except where the health, safety or welfare of pupils is imperiled or where changes or substitutions beyond the control of the teacher have frustrated the purpose of the trip.

Whenever it is determined that the health, safety or welfare of those who are traveling might be adversely affected, the Superintendent or his/her designee and Board reserve the right to withdraw approval for participation in the trip. ASPIRA Bilingual Cyber Charter School will assume no liability to anyone for reimbursement of any costs or expenses incurred by any trip for which the Superintendent or his/her designee or Board withdraws its approval. The withdrawal of approval will not be arbitrary.

### **SOCIAL EVENTS AND CLASS TRIPS:**

The Board recognizes the value of social events and class trips that will enhance and enrich the school experience for the pupils of the schools.

The Building Principal will make school facilities available and assign staff members as appropriate for the conduct of social events on school premises that have been approved by the Superintendent and for social events and class trips away from school premises that have been approved by the Board. A social event or class trip may be considered to have been approved by this Board only when the Building Principal has duly assigned one or more chaperones to supervise participating pupils. The Board will assume no responsibility for a pupil social event or trip that has not been approved in accordance with this policy.

The Board will not approve a social event or class trip that has the effect of reducing the school year for participating pupils to fewer than one hundred eighty days.

Social events or class trips are not part of the thorough and efficient system of education provided by the Board. Participation in them is therefore not a right and may be denied to any pupil without the due process of notice and an opportunity to be heard. A pupil who demonstrates disregard for school rules may summarily be denied participation in social events and class trips.

Pupils who participate in approved social events and class trips are subject to school policies for pupil conduct and must submit to the authority of assigned chaperones. Infractions of the rules will be subject to discipline in the same manner as are infractions of rules during the regular school program.

A pupil who possesses or consumes alcohol or drugs in the course of an approved social event or class trip will be deemed to have placed all other participating pupils at risk and shall be immediately dismissed from the event or trip. Any such pupil will be returned home by appropriate and safe means of transportation in the company of a chaperone, the pupil's parent(s) or legal guardian(s), or a representative of the pupil's parent(s) or legal guardian(s). Any expenses incurred by the dismissal will be the responsibility of the pupil and/or the pupil's parent(s) or legal guardian(s).

A Field Trip Request Form providing regulations governing the conduct and safety of all participants in social events and class trips will be distribute them to pupil and adult participants. These forms must be completed prior to departure.

## **EXPENDITURES FOR NON-EMPLOYEE MEALS AND REFRESHMENTS**

Expenditures for non-employee including meals, and refreshments may occur during a field trip. Expenditures for non-employee activities, meals, and refreshments for school activities are allowed provided the expenses are in accordance with the Meals, Refreshment and Catering guidelines approved by the School Board.

Allowable expenditures for non-employee school district activities shall include:

1. All reasonable costs, including light meals and refreshments, directly related to activities that benefit pupils and are part of the instructional program including expenditures for field trips and extracurricular programs that are not solely for entertainment. Nothing in this Policy shall preclude the school from using student activity funds or accepting donations to support pupil activities that are solely for pupil entertainment;
2. All reasonable costs directly related to activities of dignitaries and other “non-district” employees (e.g. parents), including light meals and refreshments and any other directly related expense. Expenditures for this purpose shall be minimal and infrequent;
3. All reasonable costs of commencement and convocation activities for pupils; and
4. Expenditures related to school employees to the extent such employees are essential to the conduct of the activity.

The Board shall, at a minimum, take actions regarding pupil activities as follows:

1. Pre-approve field trip destinations;
2. Establish dollar thresholds for awards to recognize special accomplishments; and
3. Establish a budget supported by general fund revenues for each category of activity in a non-discriminatory manner (e.g. football, boys’ soccer, girls’ soccer, photography club). Student activity funds are excluded.

**APPENDIX G – NEW VENDOR FOM**

**NEW VENDOR INFORMATION SHEET**

Name:

\_\_\_\_\_

DBA:

\_\_\_\_\_

Address: (Street address, City, State, Zip Code)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Bill to address of the vendor:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Contact Information:

Phone #

\_\_\_\_\_

Fax #

\_\_\_\_\_

Email address:

\_\_\_\_\_

Contact Person Name:

\_\_\_\_\_

W-9 Yes \_\_\_\_\_ No \_\_\_\_\_

**Need W-9 with no exceptions.**



## APPENDIX – H

Title: **Petty Cash Fund**

Purpose: To establish a uniform method of account for the Petty Cash Funds

Procedure:

1. Aspira Board recognizes the convenience of an imprest cash fund in the day to day operation of a school, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Board authorizes the establishment of a revolving fund at the School Finance's Office in the amount of \$2,000.
3. Petty cash funds may be disbursed only for the immediate payment of comparatively small expenditures and may not be used to circumvent the regular purchasing procedures of the school. Each request for petty cash funds must be in a written document that is signed by the person making the request; supporting documents, if any, will be affixed to the request.
4. The custodian of a petty cash fund shall submit to the School Finance Officer(s) a request for replenishment when the moneys available in the fund have declined to twenty-five percent or less of the authorized amount of the fund. The School Finance Officer shall prepare a request for approval by the Board. The recommendation will include documentation to support the amount of the replenishment and its allocation to any account.
5. The petty cash box must be secured daily. All petty cash funds will be closed out for audit at the end of the school year, and unused funds will be returned to the depository. The custodian of each fund will report to the Board on amounts disbursed from the fund not less than once each year.

*Board approved: May 20, 2019*

## APPENDIX I

### Student Incentives and Awards

Goal: Ensure that all staff and student incentives and awards meet local, state, and federal guidelines, including the IRS Guidelines related to the Fringe Benefits Guide.

**Source of Funding:** The purchase of incentives or awards with general and federal funding are governed by this procedure. School board members, school officials and employees, or members of their immediate family are prohibited from soliciting, receiving or agreeing to receive any compensation, reward, employment, gift, meal, honorarium, travel, reimbursement, favor, loan, service, or other thing of value from any person, firm, corporation, partnership, or business that is a recipient of a purchase order from the school, or a potential bidder, or an applicant for any contract with the school, based upon an understanding that what is solicited or offered was for the purpose of influencing the board member or school employee in the discharge of their official duties. A gift for purposes of this section is defined as any item, or like kind distribution that has value in excess of \$50.00.

**General funds:** The General Fund and Student Activity Fund may be used to purchase "allowable" staff and student incentives to promote the general welfare of the school and the educational development and morale of the students. Various restrictions exist on the use of public funds by Pennsylvania Charter schools

**Non-District funds:** Student Activity Funds may be used to purchase any reasonable staff or student incentive. Although these funds belong to the respective student group or faculty, all purchases shall be approved by the student group, principal, and the School Board.

**State and Federal Grant Funds:** State and federal grant funds generally may **not** be used to purchase awards and incentives except for allowable expenditures as per listed below

The following items **may be purchased with** Title I Parent Engagement Funds:

- ❖ Food for Instructional Parent/Meeting/Activities (Bi-Annual Title I Meeting, PTO Meeting/Activities, Donuts with Mom, etc.) Must provide flyer, agenda, sign in sheet, and power point.
- ❖ Desktop Computer for Parents' Resource Room
- ❖ Printer Cartridges for Parents' Resource Room
- ❖ Bulletin Board and Bulletin Board Supplies (construction paper, lettering, borders, push pins, tape, etc.)
- ❖ Envelopes for Parent Mailings
- ❖ Postage specific to parental engagement activities
- ❖ General Office Supplies (File folders, paper clips, stapler, staples, staple remover, post it notes, pens, desk calendar, three-hole punch, etc.)
- ❖ Parent Resource Books (Behavior Strategies, Self Esteem, etc.)

The following items **may NOT be purchased with** Grant Funds:

- ❖ Cash Awards
- ❖ Gift Cards
- ❖ Incentives which advertise a product or brand
- ❖ Incentives used as incentive to participate in a program
- ❖ iPads
- ❖ Laptops
- ❖ Scanners
- ❖ Cameras
- ❖ Candy
- ❖ Food for Parent Conferences, Graduation, End of the Year activities and any other Activity that does not have an instructional focus.
- ❖ Door prizes, movie tickets, gift certificates, passes to amusement parks, and so on

**Employee Achievement Awards** Employee achievement awards, such as length-of-service or teacher/humanitarian of the year shall be presented to an employee as part of a meaningful presentation, i.e. Employee Recognition Banquet, to comply with the IRS regulations. These awards, if compliant with the IRS, are not taxable.

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

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

Charter School: ASPIRA Bilingual Cyber CS

Chief Executive Officer: Mrs. Andrea Gonzalez-Kirwin

Special Education Director/Coordinator: Diane Greening

BSE Special Education Adviser: Dr. Beth Marvin

Date of Report: June 04, 2020

Date Final Report Sent to LEA: April 12, 2019

**Reminder: The timelines for corrective action of all non-compliance items may not exceed ONE YEAR from the Date Final Report Sent to LEA**

First Visit Date: June 11, 2019

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						4. <b>FSA-CONFIDENTIALITY</b>  <b>Standard</b> The LEA is in compliance with confidentiality requirements.			
		X				5. <b>FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION)</b>  <b>Standard:</b> The LEA uses dispute resolution processes for program improvement.			
		X				8. <b>FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION</b>  <b>Standard:</b> The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. <b>FSA-INDEPENDENT EDUCATIONAL EVALUATION</b>  <b>Standard:</b> The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
	N					11A. <b>FSA-LEAST RESTRICTIVE ENVIRONMENT</b>  <b>Standard:</b> The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.	The LEA will develop a plan to expand its continuum of special education services to support the availability of LRE under 34 CFR Part 300.  Evidence of Change: The LEA will submit the plan to the BSE Adviser no later than September 1, 2019	04/11/2020 LEA IU PaTTAN BSE Adviser	09/01/2019
Y						12. <b>FSA-EXTENDED SCHOOL YEAR SERVICES</b>			
Y						13. <b>FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING</b>			
Y						15. <b>FSA-PARENT TRAINING</b>  <b>Standard:</b> Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.			
						<b>INTERVIEW RESULTS (Parent)</b>			
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 0 0 2 2 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					3 0 0 2 3 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum.  Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. <b>FSA-SURROGATE PARENTS (STUDENTS REQUIRING)</b>  <b>Standard:</b> The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. <b>FSA-PERSONNEL TRAINING</b>  <b>Standard:</b> In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						<b>INTERVIEW RESULTS (General &amp; Special Education Teacher)</b>			
7	2	1				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
5	2	3				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
6	3	1				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
7	0	3				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
10	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
		X				20. <b>FSA-INTENSIVE INTERAGENCY APPROACH</b>  <b>Standard:</b> The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						21. <b>FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION</b>  <b>Standard:</b> The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
Y						21A. <b>TRANSITION REQUIREMENTS</b>  <b>Standard:</b> The LEA complies with requirements for transition planning for students.			
						<b>Topical Area 2: Delivery of Service</b>			
Y						17. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b>  <b>Standard:</b> The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b>  <b>Standard:</b> Timely provision of FAPE for students who transfer public agencies within state, and from another state.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						22. <b>FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION</b>  <b>Standard:</b> LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
Y						23. <b>FSA-EDUCATIONAL BENEFIT REVIEW</b>  <b>Standard:</b> The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						<b>CLASSROOM OBSERVATIONS</b>			
0	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
0	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	0		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
0	0	0		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
0	0	0		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
0	0	0		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
0	0	0		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
						P 55. My child does classroom work in a regular classroom with students without disabilities.  2 Always 4 Sometimes 0 Rarely 1 Never 1 Don't Know 0 Does not Apply			



Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					2 3 1 0 2 0	P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities.  Always Sometimes Rarely Never Don't Know Does not Apply			
					2 1 0 2 2 1	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled.  Always Sometimes Rarely Never Don't Know Does not Apply			
					2 4 0 1 1 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel.  Always Sometimes Rarely Never Don't Know Does not Apply			
7	2	1				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
8	0	2				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
8	0	2				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
9	0	1				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
8	0	2				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
8	0	2				GE 80. Is the student making progress within the general education curriculum?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	1				GE 80b. If yes, in what ways?  Improvement in all core content classes. Improving reading and writing skills through curriculum. Works well with others; absorbs content and is familiar with peers. Functions well. Has strengthened academic and functional skills. Participation with peers. Doing well in academic classes. Stays on task with peers. Peers are prompting and receives support from class.			
0	0	10				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
9	1	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
8	1	1				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	9				GE 85b. If no, what training or support would assist you?  Disability learning styles, individual needs.			
8	2	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
5	3	2				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
6	2	2				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	4				SE 95c. If yes, what reasons were discussed for recommending removal?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Needs additional skills in academics. Needs additional supports and service. Needed more instructional support and additional service. Need for additional support in core content. The need for additional support. Needed additional supports.			
0	0	4				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? Based on time needed to provide additional support and service. Collaborated with LEA and reviewed data. Based on needs. Amount of time needed. Based on how much time is needed. IEP team.			
6	2	2				SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
9	0	1				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
6	0	4				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
10	0	0				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
10	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
7	1	2				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
8	1	1				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						<b>Topical Area 3: Performance Indicators</b>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
		X				5A. <b>FSA-EFFECTIVE USE OF DISPUTE RESOLUTION</b>  <b>Standard:</b> The LEA uses dispute resolution processes for program improvement.			
Y						6. <b>FSA-GRADUATION RATES (SPP)</b>  <b>Standard:</b> The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
Y						7. <b>FSA-DROPOUT RATES (SPP)</b>  <b>Standard:</b> The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
		X				8A. <b>FSA-SUSPENSION RATES</b>  <b>Standard:</b> The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
	N					11. <b>FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP)</b>  <b>Standard:</b> Students with disabilities are provided for in the least restrictive environment	The LEA will develop an improvement plan to address meeting the SPP target for students with disabilities served inside the regular classroom 80% or more of the day.  Evidence of Change: The LEA will submit the improvement plan by September 1, 2019.	04/11/2020 LEA IU PaTTAN BSE Adviser	09/01/2019
	N					16. <b>FSA-PARTICIPATION IN PSSA AND PASA (SPP)</b>  <b>Standard:</b> The LEA's population of students who participate in state assessment is comparable with the state data.	The LEA will develop an improvement plan to address meeting the SPP target for participation rate.  Evidence of Change: The LEA will submit the improvement plan by September 1, 2019.	04/11/2020 LEA IU PaTTAN BSE Adviser	09/01/2019
Y						16A. <b>FSA-LOCAL ASSESSMENT</b>			
						<b>Topical Area 4: Evaluation and Reevaluation Process and Content</b>			
						<b>CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION</b>			
						<b>PERMISSION TO EVALUATE (File Reviews)</b>			
4	0	6				FR 153. PTE-Consent Form is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6				FR 154. Demographic data			
4	0	6				FR 155. Reason(s) for referral for evaluation			
2	2	6			50%	FR 156. Proposed types of tests and assessments	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
4	0	6				FR 157. Contact person's name and contact information			
4	0	6				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
4	0	6				FR 159. Parent has selected a consent option			
						<b>PERMISSION TO REEVALUATE (File Reviews)</b>			
6	0	4				FR 194. PTRE-Consent Form is present in the student file			
6	0	4				FR 195. Demographic data			
5	1	4			17%	FR 196. Reason for reevaluation	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
6	0	4				FR 197. Types of assessment tools, tests and procedures to be used			
6	0	4				FR 198. Contact person's name and contact information			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				FR 199. Parent has selected a consent option			
6	0	4				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						<b>AGREEMENT TO WAIVE REEVALUATION (File Reviews)</b>			
0	0	10				FR 201. Agreement to Waive Reeevaluation is present in the student file			
0	0	10				FR 202. Waiver was completed within required timelines (3 years (2 years for any ID student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
0	0	10				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	10				FR 204. Contact person's name and contact information			
0	0	10				FR 205. Parent has selected a consent option			
0	0	10				FR 206. Parent signature			
						<b>EVALUATION REPORT (INITIAL) (File Reviews)</b>			
4	0	6				FR 160. ER is present in the student file			
4	0	6				FR 161. Evaluation was completed within timelines			
4	0	6				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
4	0	6				FR 163. Demographic data			
4	0	6				FR 164. Date report was provided to parent			
4	0	6				FR 165. Reason(s) for referral			
4	0	6				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
4	0	6				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
4	0	6				FR 168. Teacher observations and observations by related service providers, when appropriate			
4	0	6				FR 169. Recommendations by teachers			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			
4	0	6				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
1	0	9				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
4	0	6				FR 173. Lack of appropriate instruction in reading			
4	0	6				FR 174. Lack of appropriate instruction in math			
4	0	6				FR 175. Limited English proficiency			
4	0	6				FR 176. Present levels of academic achievement			
4	0	6				FR 177. Present levels of functional performance			
4	0	6				FR 178. Behavioral information			
4	0	6				FR 179. Conclusions			
4	0	6				FR 180. Disability Category			
4	0	6				FR 181. Recommendations for consideration by the IEP team			
4	0	6				FR 182. Evaluation Team Participants documented			
0	0	10				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
0	0	10				FR 184. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 185. Indication of process(es) used to determine eligibility			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 186. Instructional strategies used and student-centered data collected			
0	0	10				FR 187. Educationally relevant medical findings, if any			
0	0	10				FR 188. Effects of the student's environment, culture, or economic background			
0	0	10				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	10				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						<b>REEVALUATION REPORT (File Reviews)</b>			
6	0	4				FR 207. RR is present in the student file			
6	0	4				FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any ID student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)			
4	2	4			33%	FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
6	0	4				FR 210. Demographic data			



Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	2	4			33%	FR 211. Date IEP team reviewed existing evaluation data	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
6	0	4				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
2	4	4			67%	FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
6	0	4				FR 214. Aptitude and achievement tests			
5	1	4			17%	FR 215. Current classroom based assessments and local and/or state assessments	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
6	0	4				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	2	4			33%	FR 217. Teacher recommendations	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
6	0	4				FR 218. Lack of appropriate instruction in reading			
6	0	4				FR 219. Lack of appropriate instruction in math			
6	0	4				FR 220. Limited English proficiency			
6	0	4				FR 221. Conclusion regarding need for additional data is indicated			
0	0	10				FR 222. Reasons additional data are not needed are included			
6	0	4				FR 223. Determination whether the child has a disability and requires special education			
4	2	4			33%	FR 224. Disability category(ies)	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
6	0	4				FR 225. Summary of findings includes student's educational strengths and needs			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	3	4			50%	FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
6	0	4				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
6	0	4				FR 228. Interpretation of additional data			
0	0	10				FR 229. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 230. Indication of process(es) used to determine eligibility			
0	0	10				FR 231. Instructional strategies used and student-centered data collected			
0	0	10				FR 232. Educationally relevant medical findings, if any			
0	0	10				FR 233. Effects of the student's environment, culture, or economic background			
0	0	10				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	10				FR 236. Observation in the student's learning environment			
0	0	10				FR 237. Other data if needed			
0	0	10				FR 238. Statement for all 6 items			
6	0	4				FR 239. Documentation of Evaluation Team Participants			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 240. Documentation that team members Agree/Disagree			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
8	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
8	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
7	0	0	1			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
3	0	5	0			P 27. If your child was not reevaluated when required (every 2 years for children with intellectual disability (consent retardation), or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
0	8	0	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	8	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	8	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
2	0	8				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						<b>Topical Area 5: IEP Process and Content</b>			
						<b>INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)</b>			
10	0	0				FR 241. Invitation is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
5	0	5				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
4	0	6				FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student			
5	0	5				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
8	2	0			20%	FR 248. Invited IEP team members	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
10	0	0				FR 249. Date/time/location of meeting			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
						<b>PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)</b>			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates required IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
					0 0 0	FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative			
						<b>IEP CONTENT (File Reviews)</b>			
10	0	0				FR 257. IEP is present in the student file			
9	0	1				FR 258. IEP was completed within timelines			
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
9	0	1				FR 261. Anticipated duration of services and programs			
0	0	10				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<b>DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)</b>			
10	0	0				FR 263. Parents			
5	0	5				FR 264. Student			
9	1	0			10%	FR 265. General Education Teacher	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
10	0	0				FR 266. Special Education Teacher			
10	0	0				FR 267. Local Education Agency Representative			
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
0	0	10				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
10	0	0				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						<b>SPECIAL CONSIDERATIONS (File Reviews)</b>			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
3	0	7				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
0	0	10				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
0	0	10				FR 280. If the student has other special considerations, these are addressed in the IEP			
						<b>PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)</b>			
9	1	0			10%	FR 281. Student's present levels of academic achievement	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
10	0	0				FR 282. Student's present levels of functional performance			
4	1	5			20%	FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020



Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	1	1			11%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
9	0	1				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
10	0	0				FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						<b>TRANSITION SERVICES (File Reviews)</b>			
4	1	5			20%	FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
4	1	5			20%	FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
5	0	5				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
4	1	5			20%	FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
5	0	5				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
5	0	5				FR 292c. Annual goals are related to the student's transition services			
						<b>PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)</b>			
9	0	1				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA/Keystone Exams, ACCESS for ELLS, Alternate ACCESS for ELLS or PASA)			
8	0	2				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
2	0	8				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA/Keystone Exams			
2	0	8				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
2	0	8				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
10	0	0				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
1	0	9				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
1	0	9				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						<b>ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)</b>			
7	3	0			30%	FR 302. Measurable Annual Goals	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
10	0	0				FR 303. Description of how student progress toward meeting goals will be measured			
10	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			
10	0	0				FR 305. Documentation of progress reporting on Annual Goals			
1	0	9				FR 306. Short Term Objectives			
						<b>SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)</b>			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
10	0	0				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
4	5	1			56%	FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
8	0	2				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	2	0			20%	FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
5	0	5				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
10	0	0				FR 316. A conclusion regarding student eligibility for ESY			
7	1	2			13%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	2	5			40%	FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
0	5	5			100%	FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
						<b>EDUCATIONAL PLACEMENT (File Reviews)</b>			
10	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
10	0	0				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
8	0	2				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						<b>PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)</b>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	7	0			70%	FR 327. Completed Section A or Section B	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
						<b>IEP DEVELOPMENT</b>			
						<b>INTERVIEW RESULTS (Parent &amp; General Education Teacher)</b>			
8	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
8	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
8	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
0	0	8	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
8	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
6	1	1	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	7	0			P 32b. If no, what training or support would assist you?  To understand my child's needs and how I can help.			
8	0	0	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
8	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			
7	0	0	1			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
7	1	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	1	7	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
0	0	8	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		8	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
5	0	5				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
2	3	5				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
2	0	8				GE 76. Were those recommendations considered by the IEP team?			
7	2	1				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
3	6	1				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						<b>IEP CONTENT</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
7	0	0	1			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
7	0	0	1			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
8	0	2				GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
7	0	3				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
7	0	3				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			



Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
6	0	4				SE 104. If appropriate, are the student's annual goals based on functional performance?			
9	0	1				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
9	0	1				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
9	0	1				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
9	0	1				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA/Keystone Exams, PASA, and other district-wide/charter school-wide assessments?			
10	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
9	0	1				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	1				SE 117b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Has learned to be more independent and self reliant. Participating with peers. Exposure to grade level curriculum. More confidence; academically, can handle assignments. Interacts with peers, teaches ways to improve skills. Accessing curriculum on grade level. Motivated by the involvement; very outgoing; helps to become successful. Socialization; successful with supports in general education classroom. A good student. Is able to stay focused.			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						<b>IEP IMPLEMENTATION</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
7	0	0	1			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
7	1	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					8 0 0 0 0 0	P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply			
					8 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
8	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	2	2				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
8	0	2				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
3	0	7				GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day?			
2	1	7				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	8				GE 79c. If yes, what reasons were discussed for recommending removal? Need additional support and service. Needs additional support and service.			
0	0	8				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? IEP team. IEP team.			
2	0	8				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
0	0	10				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
10	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
10	0	0				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
8	0	2				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
10	0	0				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						<b>PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
6	0	1	1			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
6	1	0	1			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
4	3	0	1			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
7	0	0	1			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	8	0			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
4	0	4	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
8	0	2				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
5	0	5				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services?			
0	0	10				SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program?			
0	0	10				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled?			
0	0	10				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	10				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
0	0	10				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						<b>SECONDARY TRANSITION (Parent &amp; Special Education Teacher)</b>			
4	0	4	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
4	4	0	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
5	3	0	0			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	3	0			P 50c. If yes, what reasons were discussed for recommending removal? Small group, reinforce math and reading class in a small group setting, very bright. Needs additional supports. Needed additional academic and functional skills. Needs small group for more instruction. Need for additional instruction.			
0	0	3	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						I don't remember. Based on hours of school, plus related services. Based on needs. Team Team			
6	1	0	1			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
7	0	0	1			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	1	0			P 50g. If yes, in what ways?  Grades are improving. Likes being in a small group with peers. Likes to be with peers. It's a good setting, more socialization. Likes being with peers and building skills. Grades are improving. Is motivated to do well.			
0	0	8	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
					4 0 0 0 0 4	P 59. I am satisfied with the transition services developed for my child.  Always Sometimes Rarely Never Don't Know Does not Apply			
					7 1 0 0 0 0	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment.  Always Sometimes Rarely Never Don't Know Does not Apply			
5	0	5				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						<b>Topical Area 6: NOREP/PWN</b>			
						<b>(File Reviews)</b>			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
10	0	0				FR 331. A description of the action proposed or refused by the LEA			
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
9	1	0			10%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
8	0	2				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
10	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			
10	0	0				FR 339. Parent has selected a consent option			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	3	0			30%	FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP	The LEA will develop and provide training designed to give staff a comprehensive understanding of special education programs and service provisions. Topics will focus upon compliance documentation.  Evidence of change: The LEA will submit participant sign-in sheets and training agendas/ handouts to the BSE Adviser. BSE Adviser will conduct a file review to verify compliance.	04/11/2020 LEA IU PaTTAN BSE Adviser	04/09/2020
						<b>INTERVIEW RESULTS (Parent)</b>			
1	0	7	0			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
					7 1 0 0 0 0	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me.  Always Sometimes Rarely Never Don't Know Does not Apply			
						<b>Topical Area 7: Additional Interview Responses</b>			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
					5 3 0 0 0 0	P 54. I am a partner with school personnel when we plan my child's education program.  Always Sometimes Rarely Never Don't Know Does not Apply			
		1	0			P 66. Tell me anything you really like about your child's special education program.			



Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					2 2 1 5	d. staff's knowledge, training i. support services k. staff's understanding and attitude n. other Is self-sufficient in the program. Values parent input, concern for child, very caring. They encourage me to be involved. Is making progress. I like the services, feels like a typical child.			
		2	0		1 5	P 67. Tell me anything you would like to change about the program. k. staff's understanding and attitude n. other Training all staff on how to work with students with IEPs. Needs more preparation for high school and adulthood. Extra curricula for those with IEPs. More field trips; more hands-on. Training of all staff to work with students with disabilities.			
		0	0		3 5	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree c. Agree			
						P 69. Additional comments about your child's program.  I like the school. Happy with program. Happy with the program.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
10	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						<b>Topical Area 8: Other Non-compliance Issues</b>			
						Location of Services: The LEA's use of physical facilities does not meet the requirements for cyber charter school's Operations and Use of Facilities. 24 P.S.17 - 1741-A-17 - 1751 - A.xx	The LEA will no longer use the physical facility as a placement for instructing students with disabilities.  Evidence of Change: SPOC will make monthly onsite visits to determine if facilities are being utilized correctly. Student files will be reviewed at each visit.	01/31/2020  PDE Representative SPOC	01/30/2020  Extension Date: 07/01/2020

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<b>Topical Area 9: Other Improvement Plan Issues</b>			
						Location of Services: The LEA's use of physical facilities does not meet the requirements for cyber charter school's Operations and Use of Facilities. 24 P.S.17 - 1741-A 17 - 1751 - A xx	<p>The LEA will eliminate the use of the physical facility during the instructional day. Parents will be notified and IEPs will be reviewed.</p> <p>Evidence of Change: The LEA will provide a list of students with a disability whose IEP was reviewed and/or revised to reflect cyber charter school use according to 24 P.S.17 - 1741-A 17 - 1751 - A.</p> <p>BSE Adviser will conduct a file review to verify compliance.</p>	<p>04/11/2020</p> <p>LEA IU PaTTAN BSE Adviser</p>	<p>01/30/2020</p> <p>Extension Date: 07/30/2020</p>
						FSA #11 and 11A LRE	<p>In accordance with the improvement plan, this LEA will conduct professional development workshops for parents and teacher of students with special needs with the goal of increasing the &gt;80% category for LRE.</p> <p>Evidence of Change: Agendas Sign in/sign out sheets</p>	<p>07/30/2020</p> <p>LEA IU PaTTAN BSE Adviser</p>	
						FSA #16 PSSA Participation	<p>In accordance with improvement plan, this LEA will increase the number of students with special needs who participate in the standardized assessments through communication and workshops</p> <p>Evidence of Change: Sign in sheets agendas</p>	<p>07/30/2020</p> <p>LEA IU PaTTAN BSE Adviser</p>	



**pennsylvania**  
DEPARTMENT OF EDUCATION

May 2, 2019

Ms. Nancy Ruiz  
CEO  
ASPIRA Bilingual Cyber CS  
6301 N 2<sup>nd</sup> St., 3<sup>rd</sup> Floor  
Philadelphia, PA 19120

Dear Ms. Ruiz:

I thank you and your staff for participating in the Federal Programs Consolidated Review for the 2018-19 school year. This review indicates that your Title I, Title II Part A, Title III (if applicable), and Title IV, Part A programs are in complete compliance with current statute, regulations, and guidance released by the United States Department of Education.

You can print off a copy of your completed Monitoring Instrument at <http://www.federalmonitor.com/pa> using the same username and password that you received in your monitoring notification letter sent to you in December/January. If you have any questions, please feel free to contact your regional coordinator.

Thank you for your cooperation.

Sincerely,

Susan McCrone  
Chief  
Division of Federal Programs

cc: Project File 2018-19  
/ljw