

CERTIFICATION VERIFICATION FORM								
PDE-414								
Complete the following information for all professional staff members.								
Last Name of employee (Listed alphabetical)	First Name of employee	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assigjment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assigmnt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
Aaronson	Michelina	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810)	5	Math	5	100%	0%
Abel	Keri	Yes	Instructional I Elementary K-6 (2810)	6	Science	5	100%	0%
Aber	Laura	Yes	Instructional II Elementary K-6 (2810), Ment and/or Phys Handicapped K-12 (9235), Reading Specialist PK-12 (7650), Family-Consumer Sci PK-12 (5600)	7	Special Education	5	100%	0%
Abul Ela	Christina	Yes	Instructional I Chemistry 7-12 (8420), Mathematics 7-12 (6800)	9th-12th	Science	5	100%	0%
Acland	Katherine	Yes	Instructional II Mathematics 7-12 (6800), Biology 7-12 (8405), Bus-Computer-Info Tech PK-12 (1603), Social Studies 7-12 (8875), Special Education PK-12 (9225)	9th-12th	Math	5	100%	0%
Adams	Rebecca	Yes	Instructional II Mid-Level Mathematics 6-9 (2860)	9th-12th	Instructional Coach	8		
Adrienne	Jennifer	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Alcott	Elyse	Yes	Instructional I Elementary K-6 (2810)	1	ELA, math, science, social studies, writing	5	100%	0%
Alderson	Jordan	Yes	Instructional I English 7-12 (3230), Communications 7-12 (3200)	9th-12th	English	5	100%	0%
Allcorn	Brynne	Yes	Instructional I Spanish PK-12 (4490)	9th-12th	World Language	5	100%	0%
Allen	Betty	Yes	Administrative I Principal PK-12 (1115), Elementary K-6 (2810), Mid-Level English 6-9 (2850), Reading Specialist PK-12 (7650)	HS	Assistant Principal	8	100%	0%
Altman	Dorry	Yes	Instructional II English 7-12 (3230)	7	ELA	5	100%	0%
Ambrose	Danielle	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Anderson	Aisha	Yes	Instructional II English 7-12 (3230)	9th-12th	English	5	100%	0%
Andrews	Lori	Yes	Instructional II Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Angelo	Shannon	Yes	Instructional II Elementary K-6 (2810), Principal PK-12 (1115)	5	Math	5	100%	0%
Armstrong	Amanda	Yes	Instructional II Biology 7-12 (8405), Elementary K-6 (2810), Mathematics 7-12 (6800), Mid-Level Mathematics 6-9 (2860), Mid-Level Science 6-9 (2880), Special Education PK-12 (9225), Online Instruction Program PK-12 (1184)	9th-12th	Special Education	5	100%	0%
Baird	Ryan	Yes	Instructional II Biology 7-12 (8405), Inst Technology Specialist PK-12 (1825)	9th-12th	Science	5	100%	0%
Baker	Christian	Yes	Instructional I English 7-12 (3230), Special Education PK-12 (9225)	8	Special Education	5	100%	0%
Baranoski	Anna	Yes	Instructional I Grades PK-4 (2825), Special Education PK-8 (9226)	6	Special Education	5	100%	0%
Barber	Constance	Yes	Instructional I Grades PK-4 (2825), Reading Specialist PK-12 (7650)	4	ELA	5	100%	0%
Barger	Tammy	Yes	Instructional II General Science 7-12 (8450)	7	Science	5	100%	0%
Bargerstock	Whitney	Yes	Instructional II ART PK-12, English 7-12, Special Education PK-12, Supervisory Special Edu PK-12 (9225), English as a Second Language (ESL) PK-12 (4499)	9th-12th	Special Education	5	100%	0%
Barkley	Cortney	Yes	Instructional II Social Studies 7-12 (8875)	6	Special Education	5	100%	0%
Barney	Christine	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Barnhart	Jessica	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	8	Special Education	5	100%	0%
Barrett	Amy	Yes	Instructional II Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860), Mid-Level Science 6-9 (2880)	8	Math	5	100%	0%
Barrett	Kristin	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Bartuska	Rebecca	Yes	Instructional II Mathematics 7-12 (6800), Physics 7-12 (8470), Secondary School Counselor 7-12 (1837)	8	Science	5	100%	0%
Basso	Maura	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	6	Special Education	5	100%	0%
Bayly	Angela	Yes	Instructional II English 7-12 (3230), Communications 7-12 (3200)	6th - 8th	Instructional Coach	8		
Beadle	Karla	Yes	Instructional II Early Childhood N-3 (2840), Special Education PK-12 (9225)	K-1	Special Education	5	100%	0%
Beeken	Jennifer	Yes	Instructional II English 7-12 (3230), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Berkey	Daniel	Yes	Instructional II Mathematics 7-12 (6800), Technology Education PK-12 (6075)	9th-12th	Math	5	100%	0%
Berry	Sharon	Yes	Instructional II Mathematics 7-12 (6800), Elementary K-6 (2810)	9th-12th	Math	5	100%	0%
Bianconi	Heather	Yes	Administrative I Principal PK-12 (1115), Reading Specialist PK-12 (7650), Elementary K-6 (2810)	6th - 8th	Assistant Principal	8	100%	0%
Bilby	Ron	Yes	Instructional II Mid-Level Mathematics 6-9 (2860), Music PK-12 (7205)	9th	Math	5	100%	0%
Bird	Brandon	Yes	Instructional II General Science 7-12 (8450)	7	science	5	100%	0%
Boisvert	Jill	Yes	Instructional II Mathematics 7-12 (6800), Bus-Computer-Info Tech PK-12 (1603)	9th-12th	Math	5	100%	0%

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Bonniger	Samantha	Yes	Instructional II Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Botti	Michelle	Yes	Instructional I Grades PK-4 (2825), Grades 4-8 (All subjects 4-6, Englns Language Arts and Reading 7-8) (3100), Special Education PK-8 (9226)	6th - 8th	Special Education	5	100%	0%
Bowie	Nicole	Yes	Instructional II Health & Physical Educ PK-12 (4805)	9th-12th	Health & PE	5	100%	0%
Boyer	Cathy	Yes	Instructional II Mathematics 7-12 (6800), Special Education PK-12 (9225)	9th-12th	Math	5	100%	0%
Brand	Catherine	Yes	Instructional I Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860)	8	Math	5	100%	0%
Bray	Christopher	Yes	Instructional II Elementary K-6 (2810), Mid-Level Citiz. Ed 6-9 (2870), Mid-Level Science 6-9 (2880), Mid-Level English 6-9 (2850)	6	History	5	100%	0%
Brennan	Jean	Yes	Instructional I Elementary K-6 (2810)	5	Math	5	100%	0%
Brestensky	Lisa	Yes	Instructional I Elementary K-6 (2810), Ment and/or Phys Handicapped K-12 (9235)	9th-12th	Special Education	5	100%	0%
Brisbane	Amber	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Brohi	Heba	Yes	Instructional II Mathematics 7-12 (6800), Elementary K-6 (2810)	9th-12th	Math	5	100%	0%
Broniszewski	Diane	Yes	Instructional II French PK-12 (4410), Spanish PK-12 (4490)	9th-12th	World Language	5	100%	0%
Brown	Sarah	Yes	Instructional II Biology 7-12 (8405), Chemistry 7-12 (8420)	9th-12th	Science	5	100%	0%
Brown	Kathleen	Yes	Instructional II Accounting 7-12 (1610), Marketing 7-12 (1640), Office Technologies 7-12 (1658)	9th-12th	Business	5	100%	0%
Brucker	Antoinette	Yes	Instructional II Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Bruenn	Matthew	Yes	Instructional I General Science 7-12 (8450), Earth and Space Science 7-12 (8440), Mathematics 7-12 (6800)	9th-12th	Science	5	100%	0%
Bryan	Carol	Yes	Instructional II Special Education PK-12 (9225), Elementary K-6 (2810)	4	Special Education	5	100%	0%
Bryson	Jocelyn	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Buck	Jill	Yes	Instructional I Elementary K-6 (2810)	3	Math	5	100%	0%
Buckwalter	JoDeen	Yes	Instructional II Ment and/or Phys Handicapped K-12 (9235)	9th-12th	Special Education	5	100%	0%
Buffington	Eric	Yes	Instructional II Elementary K-6 (2810), English 7-12 (3230), Mid-Level Mathematics 6-9 (2860), Mid-Level Science 6-9 (2880), Administrative I (1115)	6th - 8th	Assistant Principal	8	100%	0%
Burns	Ashley	Yes	Instructional II Elementary K-6 (2810), Mid-Level English 6-9 (2850), Reading Specialist PK-12 (7650)	7	ELA	5	100%	0%
Buss	Jennifer	Yes	HOUSSE Designation Elementary K-6 (2810), Special Education PK-12 (9225), Speech & Language Impaired PK-12 (9265)	3	Special Education	5	100%	0%
Butler	Anne	Yes	Instructional II English 7-12 (3230), Grades 4-8 (All subjects 4-6 English Language Arts and Reading 7-8) (3100), Reading Specialist PK-12 (7650), Grades PK-4 (2825)	K-12th	Director - Curriculum			
Cadwallader	Amy	Yes	Instructional II Mathematics 7-12 (6800)	8	Math	5	100%	0%
Calton	April	Yes	Instructional II Biology 7-12 (8405), Chemistry 7-12 (8420), Mid-Level Mathematics 6-9 (2860), General Science 7-12 (8450)	9th-12th	Science	5	100%	0%
Camaioni	Nicole	Yes	Instructional II Bus-Computer-Info Tech PK-12 (1603), English 7-12 (3230), Library Science PK-12 (6420), Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Cantwell	Brittney	Yes	Instructional I Elementary K-6 (2810), Special Education PK-8 (9226)	K-5	Special Education	5	100%	0%
Capitano	Jesse	Yes	Instructional II Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Carr	Jocelyn	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Carver	Jeremy	Yes	Instructional II Elementary K-6 (2810), Mid-Level English 6-9 (2850), Mid-Level Mathematics 6-9 (2860), Mid-Level Science 6-9 (2880)	9th	Math	5	100%	0%
Center	Tina	Yes	Instructional I Spanish PK-12 (4490)	9th-12th	World Language	5	100%	0%
Christmas	Stacy	Yes	Instructional II Elementary K-6 (2810)	8	Specialist	5	100%	0%
Ciarlone	Shannon	Yes	Instructional II Early Childhood N-3 (2840)	5	Science	5	100%	0%
Clagett	David	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Clark	Susan	Yes	Instructional II Social Studies 7-12 (8875), Reading Specialist PK-12 (7650)	9th-12th	Social Studies	5	100%	0%
Congdon	Rebekah	Yes	Instructional II Ment and/or Phys Handicapped K-12 (9235), Elementary K-6 (2810)	9th-12th	Special Education	5	100%	0%
Costanzo	Kristal	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	8	Special Education	5	100%	0%
Cox	Brianne	Yes	Instructional I Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860)	9th	Math	5	100%	0%
Coyne	Heather	Yes	Instructional II Biology 7-12 (8405), Mid-Level Science 6-9 (2880), Mid-Level Science 6-9 (2880), Environmental Educ PK-12 (4820), General Science 7-12 (8450)	9th-12th	Science	5	100%	0%
Cragle	Caleb	Yes	Instructional II Biology 7-12 (8405), Bus-Computer-Info Tech PK-12 (1603), General Science 7-12 (8450), Mid-Level Mathematics 6-9 (2860)	9th-12th	Science	5	100%	0%
Cramer	Shila	Yes	Instructional I General Science 7-12 (8450)	9th-12th	Science	5	100%	0%

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Creaven	Melissa	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810)	3	Social Studies	5	100%	0%
Cross	Amber	Yes	Instructional II Elementary K-6 (2810)	K	ELA, math, science, social studies, writing	5	100%	0%
Cukauskas	Michelle	Yes	Supervisory Supvr Special Education PK-12 (9215); Elementary K-6 (2810), Ment and/or Phys Ha	K-5	Assistant Director	8	100%	0%
Curry	Denise	Yes	Instructional I Early Childhood N-3 (2840), Elementary K-6 (2810)	k, 1	Instructional Coach	8		
Cuvillo	Grace	Yes	Instructional I Grades PK-4 (2825)	K	ELA, math, science, social studies, writing	5	100%	0%
Dalessandri-Fetterman	Melissa	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	K-8	Instructional Coach	8		
Dannaker	Doris	Yes	Instructional I Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860)	6	Science	5	100%	0%
Davish	Noreen	Yes	Instructional II Music PK-12 (7205), Mid-Level Mathematics 6-9 (2860)	8	Music	5	100%	0%
Deemer	Judith	Yes	Instructional II Elementary K-6 (2810), Ment and/or Phys Handicapped K-12 (9235)	9th-12th	Special Education	5	100%	0%
Deloe	Anita	Yes	Instructional II Social Studies 7-12 (8875), Citizenship 7-12 (8825), Mid-Level Mathematics 6-9 (2860), Safety Ed/Driver Ed 7-12 (5215)	9th-12th	Social Studies	5	100%	0%
Denham	Angela	Yes	Instructional II Elementary K-6 (2810), Ment and/or Phys Handicapped K-12 (9235)	9th-12th	Special Education	5	100%	0%
DePietro	Jennifer	Yes	Instructional I Early Childhood N-3 (2840), Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Devinney	Sara	Yes	Instructional II Art PK-12 (1405), Early Childhood N-3 (2840), Elementary K-6 (2810)	9th-12th	Health & PE	5	100%	0%
Dietrich	Jenna	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	7	Special Education	5	100%	0%
Dillon	Anne	Yes	Instructional II English 7-12 (3230)	8	ELA	5	100%	0%
Dimartini	Danielle	Yes	Instructional II Elementary K-6 (2810), Reading Specialist PK-12 (7650)	4	Math	5	100%	0%
Distefano	Katherine	Yes	Instructional II Art PK-12 (1405)	9th-12th	PD Coach	8		
Dodge	Heidi	Yes	Instructional I Early Childhood N-3 (2840), Elementary K-6 (2810), Elementary K-6 (2810)	K-5	Special Education	5	100%	0%
Doebereiner	Julie	Yes	Instructional II Special Education PK-12 (9225)	7	Special Education	5	100%	0%
Donley	Jason	Yes	Instructional II Health & Physical Educ PK-12 (4805)	9th-12th	Health & PE	5	100%	0%
Donnelly	Maureen	Yes	Instructional II Earth and Space Science 7-12 (8440), General Science 7-12 (8450), Mid-Level Mathematics 6-9 (2860), Mid-Level Science 6-9 (2880)	9th	Math	5	100%	0%
Dorfzaun	Joshua	Yes	Instructional II Ment and/or Phys Handicapped K-12 (9235)	9th-12th	Special Education	5	100%	0%
Dumas	Jennifer	Yes	Instructional II Accounting 7-12 (1610), Data Processing 7-12 (1625), Marketing 7-12 (1640), Office Technologies 7-12 (1658)	9th-12th	Business	5	100%	0%
Dunlap	Jill	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Dupes	Linda	Yes	Instructional II Elementary K-6 (2810), English 7-12 (3230)	6	ELA	5	100%	0%
Eckels	Olivia	Yes	Instructional II Special Education PK-12 (9225)	K-5	Special Education	5	100%	0%
Edmundson	Megan	Yes	Instructional II English 7-12 (3230)	9th-12th	English	5	100%	0%
Eisenhart	Geralyn	Yes	Instructional II Elementary K-6 (2810)	2	ELA, math, science, social studies, writing	5	100%	0%
Elwood	Carissa	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Empfield	Jaelyn	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Emrich	Sherri	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	7	Special Education	5	100%	0%
Encapera-Teslovich	JoAnna	Yes	Instructional II Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Erdmann	Melissa	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860), Reading Specialist PK-12 (7650)	k	ELA, Math, Social Studies, Science, writing	5	100%	0%
Evangelista	Gina		Instructional II English 7-12 (3230), Reading Specialist PK-12 (7650)	9th-12th	Specialist	5	100%	0%
Farster	Ashley	Yes	Instructional I Grades PK-4 (2825), Special Education PK-8 (9226)	3	Special Education	5	100%	0%
Feeney Hoffmaster	Shannon	Yes	Instructional II Special Education PK-12 (9225), Social Studies 7-12 (8875)	9th-12th	Special Education	5	100%	0%
Ferguson	Ashley	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	2	Special Education	5	100%	0%
Ferrara	Gabrielle	Yes	Educational Specialist I Inst Technology Specialist PK-12 (1825), Biology 7-12 (8405), English 7-12 (3230), Environmental Educ PK-12 (4820), General Science 7-12 (8450), Technology Education PK-12 (6075)	7	ELA	5	100%	0%
Ferrier	Cassandra	Yes	Instructional I Elementary K-6 (2810), English 7-12 (3230)	6	ELA	5	100%	0%
Fink	Brittany	Yes	Instructional I Grades PK-4 (2825), Special Education PK-8 (9226)	K-8	Special Education	5	100%	0%

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Finlayson	Rosalyn	Yes	Instructional II English 7-12 (3230), English as a Second Language (ESL) PK-12 (4499), Communications 7-12 (3200), Reading Specialist PK-12 (7650), Reading Specialist PK-12 (7650), Endorsement Online Instruction Program PK-12 (1184)	9th-12th	English	5	100%	0%
Fiscus	Kimberly		Instructional II Special Education 7-12 (9227)	9th-12th	Instructional Coach	8		
Fiscus	Grace	Yes	Instructional I Grades PK-4 (2825), Special Education PK-8 (9226)	5	Special Education	5	100%	0%
Fisher Clark	Jennifer	Yes	Supervisory Supvr Special Education PK-12 (9215), Ment and/or Phys Handicapped K-12 (9235)	K-8	Director	8	100%	0%
Fitzgerald	Kimberly	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	8	Special Education	5	100%	0%
Fitzgibbon	Renee	Yes	Instructional II Elementary K-6 (2810), Reading Specialist PK-12 (7650)	2	ELA, math, science, social studies, writing	5	100%	0%
Floyd	Michael	Yes	Instructional II General Science 7-12 (8450), Secondary Principal 7-12 (1105), Mid-Level Mathematics 6-9 (2860), Supvr Science 7-12 (8415)	K, 1, 2, 3, 4, 5				
Force	Alison	Yes	Instructional II Social Studies 7-12 (8875), Supvr Curriculum & Inst PK-12 (2915)	9th-12th	Social Studies	5	100%	0%
Franks	Laura	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Frederick	Holly	Yes	Instructional I Grades PK-4 (2825), Grades 4-8 (All subjects 4-6 Science 7-8) (3100), Grades 4-8 (All subjects 4-6 English Language Arts and Reading 7-8) (3100)	8	ELA	5	100%	0%
Freyvogel	Colleen	Yes	Instructional II Communications 7-12 (3200), English 7-12 (3230), Mid-Level Mathematics 6-9 (2860), Special Education PK-12 (9225), Principal PK-12 (1115)	9th-12th	Assistant Director	5	100%	0%
Froehlich	Brittany	Yes	Instructional II Elementary K-6 (2810), Mid-Level English 6-9 (2850), Special Education PK-12 (9225)	7	Special Education	5	100%	0%
Furka	David	Yes	Instructional I Special Education PK-8 (9226), English as a Second Language (ESL) PK-12 (4499), Elementary K-6 (2810), Autism PK-12 (1180)	K-5	Special Education	5	100%	0%
Galonski	Morgan		Instructional II Reading Specialist PK-12 (7650), Elementary K-6 (2810), Instructional Coach PK-12 (1182)	9th-12th	Specialist	5	100%	0%
Galonski	Robert	Yes	Instructional II Biology 7-12 (8405), General Science 7-12 (8450)	9th-12th	Science	5	100%	0%
Ganter	Crysta	Yes	Instructional I Special Education PK-8 (9226), Grades 5-6 (2826), Grades PK-4 (2825)	3	math	5	100%	0%
Garczynski	Molly	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	7	Special Education	5	100%	0%
Gaso	Melissa	Yes	Instructional II Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Gaylord	Callie	Yes	Instructional II English 7-12 (3230)	9th-12th	English	5	100%	0%
Geiman	Amanda	Yes	Instructional I Elementary K-6 (2810)	2	ELA, math, science, social studies, writing	5	100%	0%
Giordano	Kathryn	Yes	Educational Specialist I School Psychologist PK-12 (1875), Elementary K-6 (2810)	9th-12th	Special Education	5	100%	0%
Girard	Karen	Yes	Instructional II Elementary K-6 (2810), Ment and/or Phys Handicapped K-12 (9235)	4	Science	5	100%	0%
Goughnour	Lauren	Yes	Instructional II Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Grant	Jamie	Yes	Instructional II Elementary K-6 (2810)	4, 5	Instructional Coach	8		
Griffith	Dean	Yes	Instructional II General Science 7-12 (8450), Social Studies 7-12 (8875)	8	History	5	100%	0%
Gruber	Jenna	Yes	Instructional I Art PK-12 (1405)	8	Art	5	100%	0%
Gussow	Steven	Yes	Instructional II Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Hadley	Lynn	Yes	Instructional II Bus-Computer-Info Tech PK-12 (1603), Social Studies 7-12 (8875)	9th-12th	Business	5	100%	0%
Hagelgans	Matthew	Yes	Instructional I Social Studies 7-12 (8875)	7	History	5	100%	0%
Hale-Patterson	Melissa		Instructional I Special Education PK-12 (9225), Elementary K-6 (2810)	K-5	Instructional Coach	8		
Hamburger	Karen	Yes	Instructional I Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860)	7	Math	5	100%	0%
Haney-Filippone	Heather	Yes	Instructional I Elementary K-6 (2810), Grades PK-4 (2825), Special Education PK-8 (9226)	K-5	Special Education	5	100%	0%
Harbaugh	Amanda	Yes	Instructional I Elementary K-6 (2810), Mid-Level English 6-9 (2850)		Curriculum Coordinator			
Harlan	Maria	Yes	Instructional II Elementary K-6 (2810), Special Education PK-8 (9226)	K-5	Special Education	5	100%	0%
Harris	Tracy	Yes	Instructional II Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860)	6	Specialist	5	100%	0%
Hartlep	Tara	Yes	Instructional I Elementary K-6 (2810), English as a Second Language (ESL) PK-12 (4499), Mid-Level Mathematics 6-9 (2860), Mid-Level English 6-9 (2850)	6	ELA	5	100%	0%
Hartman	Robin	Yes	Instructional II Elementary K-6 (2810)	5	ELA	5	100%	0%
Hartman	Cathrine	Yes	Instructional I Grades PK-4 (2825), Special Education PK-8 (9226)	1	Special Education	5	100%	0%
Harvey	Barbara	Yes	Instructional II Elementary K-6 (2810), Ment and/or Phys Handicapped K-12 (9235), Mid-Level Mathematics 6-9 (2860), Mid-Level English 6-9 (2850), Mid-Level Citiz. Ed 6-9 (2870), Supvr Special Education PK-12 (9215)	7	Math	5	100%	0%

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Hathaway	Melanie	Yes	Educational Specialist I Inst Technology Specialist PK-12 (1825), Early Childhood N-3 (2840), Elementary K-6 (2810), Special Education PK-8 (9226), Family-Consumer Sci PK-12 (5600)	6	ELA	5	100%	0%
Hawk	Kristie	Yes	Administrative Principal PK-12 (1115), Art PK-12 (1405)	K-5	Assistant Principal	8	100%	0%
Heard	Pamela	Yes	Instructional II Health & Physical Educ PK-12 (4805), Safety Ed/Driver Ed 7-12 (5215)	9th-12th	Health & PE	5	100%	0%
Henretta	Erikka	Yes	Instructional I Grades PK-4 (2825), Special Education PK-8 (9226)	K-5	Special Education	5	100%	0%
Hetrick	Angela	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Hill	Ocie	Yes	Instructional II Social Studies 7-12 (8875), English 7-12 (3230), Special Education PK-12 (9225)	9th-12th	Social Studies	5	100%	0%
Hill	Jessica	Yes	Instructional II Elementary K-6 (2810)	6		5	100%	0%
Hill	Lisa	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810), Reading Specialist PK-12 (7650)	K-2	Specialist	5	100%	0%
Hilson	Erin	Yes	Instructional I Special Education PK-12 (9225), Principal PK-12 (1115), Reading Specialist PK-12 (7650)	HS	Assistant Principal	8	100%	0%
Hoffman Long	Melissa	Yes	Instructional II Biology 7-12 (8405), Environmental Educ PK-12 (4820)	9th-12th	Science	5	100%	0%
Hollenbach	Nicolette	Yes	Instructional I Special Education N-12	9th-12th	Special Education	5	100%	0%
Holton	Joanna	Yes	Instructional II Special Education PK-12 (9225), Reading Specialist PK-12 (7650)	K-12	Special Education	5	100%	0%
Hopkins	Ellen	Yes	Instructional II Elementary K-6 (2810), Reading Specialist PK-12 (7650)	4	Social Studies	5	100%	0%
Hornbake	Jansen	Yes	Administrative I Principal PK-12 (1115), Elementary K-6 (2810), Supvr Curriculum & Inst PK-12 (2915)	K-5	Principal	8	100%	0%
Horton	Danielle	Yes	Instructional I Bus-Computer-Info Tech PK-12 (1603), English as a Second Language (ESL) PK-12 (4499)	9th-12th	Business	5	100%	0%
Houseknecht	Dayna	Yes	Instructional I Elementary K-6 (2810), Mid-Level Citiz. Ed 6-9 (2870), Mid-Level English 6-9 (2850)	8	ELA	5	100%	0%
Howe	Erin	Yes	Instructional II Elementary K-6 (2810), Mid-Level English 6-9 (2850), Mid-Level Mathematics 6-9 (2860)	7	Specialist	5	100%	0%
Huff	Ashley	Yes	Instructional II Elementary K-6 (2810)	1	ELA, math, science, social studies, writing	5	100%	0%
Huffman	Jena	Yes	Instructional I Elementary K-6 (2810), Mid-level Mathematics 7-9 (2860), Special Education N-12	9th-12th	Special Education	5	100%	0%
Humanick	Kymerly	Yes	Instructional II Special Education PK-12 (9225), English as a Second Language (ESL) PK-12 (4499), Elementary K-6 (2810)	7	Special Education	5	100%	0%
Hunkele	Terri	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Iampietro	Jared	Yes	Instructional I Biology 7-12 (8405)	7	science	5	100%	0%
Jackson	Erin	Yes	Instructional II French PK-12 (4410), Principal PK-12 (1115)	9th-12th	World Language	5	100%	0%
Jackson	Veronica	Yes	Instructional II Elementary K-6 (2810), Ment and/or Phys Handicapped K-12 (9235)	K-12	Special Education	5	100%	0%
Jafarian	Mia	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Jensen	Richard	Yes	Administrative I Principal PK-12 (1115), Social Studies 7-12 (8875)	K-12	Chief Academic Officer	8		
Jimenez Brodie	Elinore	Yes	Instructional II Elementary K-6 (2810), Spanish PK-12 (4490)	9th-12th	World Language	5	100%	0%
Johnson	Maryann	Yes	Administrative Provisional I Principal PK-12 (1115), Elementary K-6 (2810), Special Education P	K-8	Assistant Director	8	100%	0%
Johnson-Nied	Caitlin	Yes	Instructional I Mid-Level Mathematics 6-9 (2860), Mid-Level English 6-9 (2850), Early Childhood N-3 (2840), Elementary K-6 (2810)	4	Science	5	100%	0%
Johnston	Jennifer	Yes	Instructional I Elementary K-6 (2810)	3	Science	5	100%	0%
Jones	Gabrielle	Yes	Instructional II Elementary K-6 (2810), English 7-12 (3230), Special Education PK-12 (9225)	K-12	Special Education	5	100%	0%
Joseph	Melissa	Yes	Instructional I Elementary K-6 (2810)	1	ELA, math, science, social studies, writing	5	100%	0%
Jusko	Melissa	Yes	Instructional I Art PK-12 (1405)	9th-12th	Instructional Coach	8		
Karosas	Lisa	Yes	Instructional I Chemistry 7-12 (8420), Mid-Level Science 6-9 (2880)	9th-12th	Science	5	100%	0%
Karp	Barbara	Yes	Instructional II Social Studies 7-12 (8875), Elementary K-6 (2810)	9th-12th	Social Studies	5	100%	0%
Keck	Marianne	Yes	Instructional II Biology 7-12 (8405), Chemistry 7-12 (8420), Physics 7-12 (8470)	9th-12th	Science	5	100%	0%
Keefe	Allison	Yes	Instructional I English 7-12 (3230)	7	ELA	5	100%	0%
Kelso	Sharon	Yes	Instructional II English 7-12 (3230)	9th-12th	English	5	100%	0%
Kennedy	Sabrina	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%

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Kenzakowski	Rebecca	Yes	Instructional II Biology 7-12 (8405), Special Education PK-12 (9225)	9th-12th	Science	5	100%	0%
Kerner	Danielle	Yes	Instructional II English 7-12 (3230), French PK-12 (4410), Principal PK-12 (1115), Supvr Curriculum & Inst PK-12 (2915)	9th-12th	English	5	100%	0%
Kiebler	Megan	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810)	4	Math	5	100%	0%
Kiger	Darian	Yes	Instructional I English 7-12 (3230)	9th-12th	English	5	100%	0%
Kirchner	Carly	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Klara	Michelle	Yes	Instructional II Biology 7-12 (8405), Environmental Educ PK-12 (4820), General Science 7-12 (8450), Mid-Level Mathematics 6-9 (2860), Mid-Level Science 6-9 (2880), Physics 7-12 (8470)	6	Math	5	100%	0%
Klein	Suzanne	Yes	Educational Specialist II Elementary School Counselor K-6 (1836), Secondary School Counselor 7	9th-12th	School Counseling	5	100%	0%
Kowalok	Krista	Yes	Instructional II Elementary K-6 (2810)	4	Science	5	100%	0%
Kozar	Bridget	Yes	Administrative Principal PK-12 (1115); Elementary K-6 (2810)	6th - 8th	Principal	8	100%	0%
Kramer	Marc	Yes	Instructional II Health & Physical Educ PK-12 (4805), Safety Ed/Driver Ed 7-12 (5215)	9th-12th	Health & PE	5	100%	0%
Kreseski	Kimberly	Yes	Instructional II Elementary K-6 (2810)	6	ELA	5	100%	0%
Kreutzer	Candace	Yes	Instructional I Grades PK-4 (2825)	1	ELA, math, science, social studies, writing	5	100%	0%
Krol	Nicole	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Kroner	Lewis	Yes	Instructional II Mid-Level Mathematics 6-9 (2860), Music PK-12 (7205), Mid-Level Science 6-9 (2880)	8	Science	5	100%	0%
Kunc	Joseph	Yes	Instructional I Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Kunitsky	Diane	Yes	Instructional II Chemistry 7-12 (8420)	9th-12th	Science	5	100%	0%
Langer	Shannon	Yes	Instructional II Elementary K-6 (2810)	5	ELA	5	100%	0%
Lanzilotta	Kristen	Yes	Instructional II Elementary K-6 (2810)	5	ELA	5	100%	0%
Lapsker	Kristina	Yes	Instructional I Grades PK-4 (2825), Special Education PK-8 (9226)	K-8	Special Education	5	100%	0%
Largent	Beth	Yes	Instructional II Elementary K-6 (2810), Reading Specialist PK-12 (7650)	2	ELA, math, science, social studies, writing	5	100%	0%
Laser	Mark	Yes	Instructional II Mid-Level Mathematics 6-9 (2860), Bus-Computer-Info Tech PK-12 (1603), Elementary K-6 (2810)	8	Science	5	100%	0%
Laubach	Elena	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Laudenslager	Leslie	Yes	Instructional I Elementary K-6 (2810), English 7-12 (3230)	8	ELA	5	100%	0%
Lavacca	Deborah	Yes	Instructional II Elementary K-6 (2810)	2	ELA, math, science, social studies, writing	5	100%	0%
Learn	Ryan	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837), Elementary & Secondary School Counselor PK-12 (1839)	9th-12th	School Counseling	5	100%	0%
Lee	Erica	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Lelko	Susan	Yes	Instructional II Mathematics 7-12 (6800), Special Education PK-12 (9225), Marketing (Distributive) Ed PK-12 (1666), Bus-Computer-Info Tech PK-12 (1603)	9th-12th	Special Education	5	100%	0%
Lepsch	Anna	Yes	Instructional II Special Education PK-12 (9225), Elementary K-6 (2810), Mid-Level Citiz. Ed 6-9 (2870), Mid-Level English 6-9 (2850), Mid-Level Science 6-9 (2880), Social Studies 7-12 (8875)	9th-12th	Special Education	5	100%	0%
Lesczynski	Trisa	Yes	Instructional II Elementary K-6 (2810), Family-Consumer Sci PK-12 (5600)	9th-12th	Family & Consumer Science	5	100%	0%
Linderman	Jessica	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	4	Special Education	5	100%	0%
Lipiec	Susan	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	6	Special Education	5	100%	0%
Loccisano	Serena	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225), Principal PK-12 (1115)	9th-12th	Assistant Director	5	100%	0%
Logan	Laura	Yes	Instructional II English 7-12 (3230), Elementary K-6 (2810), Social Studies 7-12 (8875)	1	ELA, math, science, social studies, writing	5	100%	0%
Lombardo	Jaime	Yes	Instructional I English 7-12 (3230)	9th-12th	English	5	100%	0%
Long	Crystal	Yes	Instructional II Mathematics 7-12 (6800)					
Love	Roberta	Yes	Instructional I Mid-Level English 6-9 (2850), Elementary K-6 (2810)	6	History	5	100%	0%
Lubich	Luke	Yes	Instructional II Health & Physical Educ PK-12 (4805)	6,7,8	PE/Health	5	100%	0%
Lucia	Jennifer	Yes	Supervisory Supvr Special Education PK-12 (9215), Special Education PK-12 (9225), English 7-12 (3230)	K-8	Assistant Director	5	100%	0%
Lucier	Heidi	Yes	Instructional II Biology 7-12 (8405), Biology 7-12 (8405)	8	Science	5	100%	0%

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Lutz	Amy	Yes	Instructional I Elementary K-6 (2810)	K	ELA, math, science, social studies, writing	5	100%	0%
Lynn	Meghan	Yes	Instructional I Bus-Computer-Info Tech PK-12 (1603)	9th-12th	Business	5	100%	0%
Lynn	Sharon	Yes	Instructional II Bus-Computer-Info Tech PK-12 (1603), Mathematics 7-12 (6800), Safety Ed/Driver Ed 7-12 (5215), Special Education PK-12 (9225)	9th-12th	Drivers Education	5	100%	0%
Mack	Cathryn	Yes	Instructional II Ment and/or Phys Handicapped K-12 (9235)	8	Special Education	5	100%	0%
MacLacklin	Tovah	Yes	Instructional I Early Childhood N-3 (2840), Elementary K-6 (2810), Mid-Level English 6-9 (2850)	9th-12th	English	5	100%	0%
Macuga	Erica	Yes	Instructional II English 7-12 (3230)	9th-12th	English	5	100%	0%
Mahon	Jill	Yes	Instructional II Elementary K-6 (2810)	3	Social Studies	5	100%	0%
Maines	Beth	Yes	Instructional II Elementary K-6 (2810)	3	Science	5	100%	0%
Maio	Pamela	Yes	Instructional II English 7-12 (3230)	9th-12th	English	5	100%	0%
Majzlik	Angela	Yes	Instructional I Elementary K-6 (2810)	2	ELA, math, science, social studies, writing	5	100%	0%
Malec	Ashley	Yes	Instructional I Social Studies 7-12 (8875), Special Education 7-12 (9227)	8	Special Education	5	100%	0%
Mallon	Regina	Yes	Instructional II Mid-Level Citiz. Ed 6-9 (2870), Elementary K-6 (2810), Special Education PK-12 (9225), Reading Specialist PK-12 (7650)	5	Special Education	5	100%	0%
Malloy	Marianne	Yes	Instructional II Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860)	7	math	5	100%	0%
Manko	Laura	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837), Supvr Pupil Personnel Serv PK-12 (2930)	9th-12th	School Counseling	5	100%	0%
Marcinkiewicz	Ilyse	Yes	Instructional I Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Marquis	Weston	Yes	Instructional I Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Marshall	Casey	Yes	Instructional II Elementary K-6 (2810)	5	Math	5	100%	0%
Martin	Jennifer	Yes	Instructional I Spanish PK-12 (4490)	9th-12th	World Language	5	100%	0%
Maruski	Laurie	Yes	Instructional I Elementary K-6 (2810), Reading Specialist PK-12 (7650)	2	ELA, math, science, social studies, writing	5	100%	0%
Mastropietro	Melissa	Yes	Instructional I Elementary K-6 (2810)	K	ELA, math, science, social studies, writing	5	100%	0%
McAndrew	Kate	Yes	Instructional II Earth and Space Science 7-12 (8440), General Science 7-12 (8450)	9th-12th	Science	5	100%	0%
McCarthy	Valerie	Yes	Instructional II Elementary K-6 (2810)	6	Social Studies	5	100%	0%
McCarthy	James	Yes	Instructional II Health & Physical Educ PK-12 (4805), Mid-Level Mathematics 6-9 (2860)	9th-12th	Health & PE	5	100%	0%
McCauley	Tamara	Yes	Instructional I Early Childhood N-3 (2840), Elementary K-6 (2810)	4	Social Studies	5	100%	0%
McCormick	Heather	Yes	Supervisory Supvr Curriculum & Inst PK-12 (2915), Principal PK-12 (1115), Ment and/or Phys Handicapped K-12 (9235), Mid-Level English 6-9 (2850)	HS	Assistant Principal	8	100%	0%
McCracken	Kevin	Yes	Instructional II Music PK-12 (7205), Special Education PK-12 (9225), Elementary K-6 (2810), English 7-12 (3230)	9th-12th	Music	5	100%	0%
McCrea	Julie	Yes	Instructional I Biology 7-12 (8405), Earth and Space Science 7-12 (8440)	9th-12th	Instructional Coach	8		
McCullough	Kelly	Yes	Instructional I Earth and Space Science 7-12 (8440), Social Studies 7-12 (8875)	7	History	5	100%	0%
McEwen	Elizabeth	Yes	Instructional II Elementary K-6 (2810), Mid-Level English 6-9 (2850), Special Education PK-12 (9225), Reading Specialist PK-12 (7650), English 7-12 (3230)	6th - 8th	Instructional Coach	8		
McGlothlin	Shelly	Yes	Instructional II English 7-12 (3230), Communications 7-12 (3200), Supvr Curriculum & Inst PK-12 (2915), Administrative I Principal PK-12 (1115)	9th-12th	English	5	100%	0%
McGlynn	James	Yes	Instructional II Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
McKeown	Janelle	Yes	Instructional I English 7-12 (3230)	9th-12th	English	5	100%	0%
McLaughlin	Kimberly	Yes	Instructional II Elementary K-6 (2810), Reading Specialist PK-12 (7650), Special Education PK-12 (9225)	K-12	Special Education	5	100%	0%
McNulty	Corey	Yes	Instructional II Social Studies 7-12 (8875)	7	Social Studies	5	100%	0%
McNulty	Michael	Yes	Instructional II Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
McQuillan	Michael	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Menzler	Sarah	Yes	Instructional I Social Studies 7-12 (8875), English 7-12 (3230)	9th-12th	Social Studies	5	100%	0%
Meza-Rushanan	Devin	Yes	Instructional II Social Studies 7-12 (8875), Citizenship 7-12 (8825), Principal PK-12 (1115)	9th-12th	Social Studies	5	100%	0%
Miller	Jeffrey	Yes	Instructional II Biology 7-12 (8405), Earth and Space Science 7-12 (8440), Environmental Educ PK-12 (4820), Principal PK-12 (1115)	9th-12th	Principal	8	100%	0%

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Miller	Samantha	Yes	Instructional II English 7-12 (3230), Social Studies 7-12 (8875)	9th-12th	English	5	100%	0%
Mirth	Richard	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837), Mathematics 7-12 (6800)	9th-12th	School Counseling	5	100%	0%
Mislanovich	Alison	Yes	Instructional II Elementary K-6 (2810), Mid-Level English 6-9 (2850), Reading Specialist PK-12 (7650)	6th - 8th	Specialist	5	100%	0%
Monterroso	Jacqueline	Yes	Instructional I Elementary K-6 (2810), Mid-Level Citiz. Ed 6-9 (2870), Mid-Level Mathematics 6-9 (2860)	6	History	5	100%	0%
Montgomery	James	Yes	Administrative I Principal PK-12 (1115), Social Studies 7-12 (8875)	K-5	Assistant Principal	8	100%	0%
Morgan	Taryn	Yes	Instructional II Agriculture PK-12 (1200)	9th-12th	Science	5	100%	0%
Morian	Diane	Yes	Instructional II Elementary K-6 (2810), Ment and/or Phys Handicapped K-12 (9235), English 7-12 (3230)	9th-12th	Special Education	5	100%	0%
Morrison	Lindsay	Yes	Instructional I English 7-12 (3230)	9th-12th	English	5	100%	0%
Moyer	Jill	Yes	Instructional I Elementary K-6 (2810), Ment and/or Phys Handicapped K-12 (9235)	9th-12th	Special Education	5	100%	0%
Moyer	Amanda	Yes	Instructional II Elementary K-6 (2810), Ment and/or Phys Handicapped K-12 (9235), English 7-12 (3230)	9th-12th	Special Education	5	100%	0%
Mueller	Antoinette	Yes	Instructional I Reading Specialist PK-12 (7650)	HS	Reading Specialist	5	100%	0%
Mulhollan	Beth	Yes	Instructional II Elementary K-6 (2810)	K	ELA, math, science, social studies, writing	5	100%	0%
Mulvey	Joanne	Yes	Instructional II Physics 7-12 (8470), Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Nagy	Frank	Yes	Administrative I Principal PK-12 (1115), Mathematics 7-12 (6800)	HS	Assistant Principal	8	100%	0%
Natale	Valerie	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Nawn	Erin	Yes	Instructional II Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860), Science Technology Engineering & Math (STEM) Ed PK-12 (1181)	K	ELA, math, science, social studies, writing	5	100%	0%
Nelson	Eileen	Yes	Educational Specialist I Elementary School Counselor K-6 (1836)	K-5	School Counseling	5	100%	0%
Nicholas	Fallon	Yes	Educational Specialist II Elementary School Counselor K-6 (1836), Secondary School Counselor 7-12 (1837)	6th - 8th	School Counseling	5	100%	0%
Nicholas	Jesse	Yes	Instructional II Social Studies 7-12 (8875), Citizenship 7-12 (8825), English 7-12 (3230)	9th-12th	Social Studies	5	100%	0%
Nichols	Christina	Yes	Instructional I Mid-Level Mathematics 6-9 (2860), Elementary K-6 (2810), Mid-Level Science 6-9 (2880), Earth and Space Science 7-12 (8440)	9th-12th	Science	5	100%	0%
Nicholson	Jessica	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810)	3	Math	5	100%	0%
Nickerson Little	Christy	Yes	Instructional II Grades PK-4 (2825), Mid-Level Mathematics 6-9 (2860), Reading Specialist PK-12 (7650)	5	ELA	5	100%	0%
Nicol	Ericka	Yes	Instructional II Biology 7-12 (8405), General Science 7-12 (8450)	9th-12th	Science	5	100%	0%
Noss	Kelly	Yes	Educational Specialist II Elementary School Counselor K-6 (1836), Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Nugent	Stephen	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	PD Coach	8		
Nugent	Emily	Yes	Instructional II Earth and Space Science 7-12 (8440), General Science 7-12 (8450)	9th-12th	Science	5	100%	0%
Oakes	Casey	Yes	Instructional I Elementary K-6 (2810)	6	Math	5	100%	0%
Oberholtzer	Stephanie	Yes	Instructional II Elementary K-6 (2810)	6	Math	5	100%	0%
O'Donnell	Katie	Yes	Instructional I Elementary K-6 (2810), Special Education N-12	9th-12th	Special Education	5	100%	0%
O'Donnell	Dana	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	5	Special Education	5	100%	0%
Olbryk	Lacey	Yes	Instructional I Grades PK-4 (2825), Special Education PK-8 (9226)	8	Special Education	5	100%	0%
Olsvasky	Michelle	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810), English 7-12 (3230), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
O'Neill	Carolyn	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	4	ELA	5	100%	0%
Orangis	Christina	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
O'Reilly	Jaelyn	Yes	Instructional II Elementary K-6 (2810), Reading Specialist PK-12 (7650)	HS	Reading Specialist	5	100%	0%
Pacheco	Jose	Yes	Instructional II French PK-12 (4410), Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Pacolay	Dana	Yes	Instructional II Biology 7-12 (8405), Health PK-12 (4810), Special Education PK-12 (9225), Reading Specialist PK-12 (7650)	9th-12th	Special Education	5	100%	0%
Pagliei	Lynn	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225), Mid-Level Mathematics 6-9 (2860)	9th-12th	Special Education	5	100%	0%
Palme	Jill	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837), Elementary K-6 (2810)	9th-12th	School Counseling	5	100%	0%
Panchura	Chelsey	Yes	Instructional I English 7-12 (3230), Special Education 7-12 (9227)	9th-12th	Special Education	5	100%	0%

Last Name of employee (Listed alphabetical)	First Name of employee	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 Assignmnt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
Paolino	Kimberly	Yes	Instructional II Elementary K-6 (2810), Mid-Level English 6-9 (2850), Mid-Level Mathematics 6-9 (2860), Special Education PK-12 (9225)	8	Special Education	5	100%	0%
Parkes-Mattox	Gemma	Yes	Instructional I English 7-12 (3230), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Pastin	Laurie	Yes	Instructional II Elementary K-6 (2810), Grades 4-8 (All subjects 4-6 Mathematics 7-8) (3100)	8	Specialist	5	100%	0%
Patrick	Agatha	Yes	Program Specialist English as a Second Language (ESL) PK-12 (4499), Elementary K-6 (2810), English 7-12 (3230), Special Education PK-12 (9225)	9th-12th	English	5	100%	0%
Patterson	Whitney	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Pease	Kelly	Yes	Instructional I English 7-12 (3230)	9th-12th	English	5	100%	0%
Pelissier	Michelle	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810), Special Education PK-12 (9225)	5	Special Education	5	100%	0%
Perri	Renee	Yes	Instructional II Ment and/or Phys Handicapped K-12 (9235)	9th-12th	Special Education	5	100%	0%
Petruzzelli	Dena	Yes	Instructional II English 7-12 (3230), Library Science PK-12 (6420), Reading Specialist PK-12 (7650)	9th-12th	English	5	100%	0%
Pfeiffer	Eric	Yes	Instructional II Earth and Space Science 7-12 (8440), Elementary K-6 (2810), Mid-Level Science 6-9 (2880)	9th-12th	Science	5	100%	0%
Phillips	Jill	Yes	Instructional II Elementary K-6 (2810), Social Studies 7-12 (8875)	8	History	5	100%	0%
Pittman	Sarah	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	K-5	Special Education	5	100%	0%
Platt	Keith	Yes	Instructional II Health & Physical Educ PK-12 (4805)	9th-12th	Health & PE	5	100%	0%
Pontious	Brianna	Yes	Instructional I Grades PK-4 (2825), Special Education PK-8 (9226)	6	Special Education	5	100%	0%
Postler	Suzanne	Yes	Instructional I Elementary K-6 (2810)	6	Math	5	100%	0%
Pratt	Robert	Yes	Instructional I Elementary K-6 (2810)	6	Specialist	5	100%	0%
Purdy	Marcy	Yes	Instructional II Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Purdy Hunsberger	Linda	Yes	Instructional II Mathematics 7-12 (6800)	9th-12th	Health & PE	5	100%	0%
Puskar	Kathryn	Yes	Instructional II Elementary K-6 (2810)	3	Math	5	100%	0%
Pytko	Jonathan	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Quackenbush	Kelly	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810), Reading Specialist PK-12 (7650)	k-5	PD Coach			
Quisito	Tara	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Radio	Scott	Yes	Instructional I Elementary K-6 (2810), Mid-Level Science 6-9 (2880)	7	Science	5	100%	0%
Ramsey	Cathryn	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810), Principal PK-12 (1115), Special Education PK-12 (9225)	6	Special Education	5	100%	0%
Rau	Sarah	Yes	Instructional II Biology 7-12 (8405)	9th-12th	Science	5	100%	0%
Read	Allison	Yes	Instructional II English 7-12 (3230), Elementary K-6 (2810)	9th-12th	English	5	100%	0%
Reiber	Kiersten	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810), English 7-12 (3230)	3	ELA	5	100%	0%
Reimers	Nancy	Yes	Instructional II Elementary K-6 (2810), English 7-12 (3230), Ment and/or Phys Handicapped K-12 (9235), Reading Specialist PK-12 (7650)	9th-12th	Special Education	5	100%	0%
Richardson	Colleen	Yes	Administrative I Principal PK-12 (1115), Elementary K-6 (2810), Mid-Level English 6-9 (2850)	6th - 8th	MTSS Coordinator	8		
Richards-Walter	Marisa	Yes	Instructional I Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860)	6	Science	5	100%	0%
Riggs	John	Yes	Instructional II English 7-12 (3230)	9th-12th	English	5	100%	0%
Rinaldi	Andrew	Yes	Instructional II Music PK-12 (7205)	9th-12th	Music	5	100%	0%
Rockower	Mindy	Yes	Educational Specialist II Elementary School Counselor K-6 (1836), Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Rodriguez	Gina	Yes	Instructional I Grades PK-4 (2825), Special Education PK-8 (9226)	K-5	Special Education	5	100%	0%
Ronosky	Sarah	Yes	Instructional II Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Rosenberger	Shauna	Yes	Instructional I Elementary K-6 (2810)	4	ELA	5	100%	0%
Royer	Jennifer	Yes	Instructional I Elementary K-6 (2810), Reading Specialist PK-12 (7650)	K	ELA, math, science, social studies, writing	5	100%	0%
Ruffner	Zoleanne	Yes	Instructional I Social Studies 7-12 (8875), English 7-12 (3230)	8	History	5	100%	0%
Rupert	Jennifer	Yes	Instructional II Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860), Special Education PK-12 (9225)	K-12	Special Education	5	100%	0%
Ryan	Elizabeth	Yes	Instructional II Mathematics 7-12 (6800), Online Instruction Program PK-12 (1184)	9th-12th	Math	5	100%	0%

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Ryen	Brianne	Yes	Instructional I Biology 7-12 (8405)	9th-12th	Science	5	100%	0%
Saad	Tammy	Yes	Instructional I Early Childhood N-3 (2840), Elementary K-6 (2810)	1	ELA, math, science, social studies, writing	5	100%	0%
Samar	Lisa	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810), Reading Specialist PK-12 (7650)	3	ELA	5	100%	0%
Sams	Rachel	Yes	Instructional II Elementary K-6 (2810)	4	Math	5	100%	0%
Sarber	Kenneth	Yes	Instructional II Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860)	4	Math	5	100%	0%
Sattler	Emily	Yes	Instructional II Elementary K-6 (2810), Mid-Level Citiz. Ed 6-9 (2870), Mid-Level English 6-9 (2850), Mid-Level Mathematics 6-9 (2860), Mid-Level Science 6-9 (2880), Reading Specialist PK-12 (7650)	7	history	5	100%	0%
Savitz	Lisa	Yes	Instructional II Special Education PK-12 (9225), Biology 7-12 (8405), Chemistry 7-12 (8420)	9th-12th	Special Education	5	100%	0%
Saxton	Brenna	Yes	Instructional I Social Studies 7-12 (8875)	8	History	5	100%	0%
Scears	Breanne	Yes	Instructional II Elementary K-6 (2810), Mid-Level English 6-9 (2850), Special Education PK-12 (9225), Reading Specialist PK-12 (7650)	9th-12th	Special Education	5	100%	0%
Schall	Danielle	Yes	Supervisory Supvr Special Education PK-12 (9215), Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Assistant Director	5	100%	0%
Scheirer	Michael	Yes	Instructional II Citizenship 7-12 (8825), English 7-12 (3230), Social Studies 7-12 (8875)	9th-12th	Instructional Coach			
Schmidt	Ashley	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	4	Special Education	5	100%	0%
Schreiner	Jenna	Yes	Instructional II Elementary K-6 (2810), Reading Specialist PK-12 (7650), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Schwartz	Olivia	Yes	Instructional II Elementary K-6 (2810)	2	ELA, math, science, social studies, writing	5	100%	0%
Schweizer	Cara	Yes	Instructional II Earth and Space Science 7-12 (8440), General Science 7-12 (8450), Environmental Educ PK-12 (4820)	9th-12th	Science	5	100%	0%
Scotillo-Sowa	Christina	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Seiger	Pamela	Yes	Instructional II English 7-12 (3230)	8	ELA	5	100%	0%
Seraut	Lauren	Yes	Instructional I Health & Physical Educ PK-12 (4805), Health PK-12 (4810)	6,7,8	PE/Health	5	100%	0%
Sev+A378:M382erino	Jill	Yes	Instructional II Elementary K-6 (2810), English 7-12 (3230), Special Education PK-12 (9225)	8	Special Education	5	100%	0%
Shaffer	Lauren	Yes	Instructional II Social Studies 7-12 (8875)	K-12	Curriculum Coordinator	8		
Shaffer	Jamie	Yes	Instructional I Elementary K-6 (2810)	3	ELA	5	100%	0%
Shaffer	Janelle	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Shannon	Keri	Yes	Instructional I English 7-12, Special Education PK-12, Elementary K-6	9th-12th	Special Education	5	100%	0%
Shea	Amy	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Shebeck	Regan	Yes	Administrative I Principal PK-12 (1115), Biology 7-12 (8405), General Science 7-12 (8450)	HS	Assistant Principal	8	100%	0%
Sheffo	Arlene	Yes	Instructional II Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860), Reading Specialist PK-12 (7650)	7	Math	5	100%	0%
Shehan	Amy		Educational Specialist I Elementary & Seconalry School Counselor PK-12 (1839)	6th - 8th	School Counseling	5	100%	0%
Shepard	Selina	Yes	Instructional II Biology 7-12 (8405)	8	Science	5	100%	0%
Shivetts	Stephanie	Yes	Educational Specialist II Elementary School Counselor K-6 (1836), Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Shonberg	Cynthia	Yes	Instructional II Biology 7-12 (8405), Chemistry 7-12 (8420)	9th-12th	Science	5	100%	0%
Shuttleworth	Stephen	Yes	Instructional II Social Studies 7-12 (8875), Mid-Level Mathematics 6-9 (2860)	9th-12th	Social Studies	5	100%	0%
Silberman	Heather	Yes	Instructional II English 7-12 (3230), Ment and/or Phys Handicapped K-12 (9235)	9th-12th	Special Education	5	100%	0%
Simpson	Nichole	Yes	Instructional I Art PK-12 (1405)	9th-12th	Art	5	100%	0%
Sinan	Megan	Yes	Instructional I Mathematics 7-12 (6800), Family-Consumer Sci PK-12 (5600), English 7-12 (3230)	9th-12th	Family & Consumer Science	5	100%	0%
Slacktish	Erinn	Yes	Supervisory Supvr Special Education PK-12 (9215), English 7-12 (3230), Mathematics 7-12 (6800), Social Studies 7-12 (8875), Special Education PK-12 (9225)	9th-12th	Director	8	100%	0%
Smith	Patricia	Yes	Instructional II Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Smith	Joseph	Yes	Instructional II Biology 7-12 (8405), General Science 7-12 (8450), Mid-Level Science 6-9 (2880)	9th-12th	Science	5	100%	0%

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Smith	Ashley	Yes	Instructional II Elementary K-6 (2810)	6	Science	5	100%	0%
Smith	Tonya	Yes	Instructional II English 7-12 (3230)	9th-12th	Instructional Coach			
Smyntek	Michael	Yes	Instructional II Social Studies 7-12 (8875)	8	History	5	100%	0%
Snyder	Kelly	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810), Reading Specialist PK-12 (7650)	7	ELA	5	100%	0%
Soda	Lory	Yes	Instructional II Health & Physical Educ PK-12 (4805)	9th-12th	Health & PE	5	100%	0%
Sonlin	Allison	Yes	Instructional II Communications 7-12 (3200), English 7-12 (3230)	9th-12th	English	5	100%	0%
Spess	Chantel	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Spratt	Leslie	Yes	Educational Specialist I Elementary & Secondary School Counselor PK-12 (1839), Instructional II Ment and/or Phys Handicapped K-12 (9235)	K-5	Special Education	5	100%	0%
Staab	Michelle	Yes	Instructional I Elementary K-6 (2810)	2	ELA, math, science, social studies, writing	5	100%	0%
Stalebrink	Meghan	Yes	Instructional II English 7-12 (3230)	9th-12th	English	5	100%	0%
Staley	Ashly	Yes	Instructional II English 7-12 (3230), Mathematics 7-12 (6800)	9th-12th	English	5	100%	0%
Staley	Amber	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Stanforth	Melanie	Yes	Instructional I Speech & Language Impaired PK-12 (9265)	K-12	Special Education	5	100%	0%
Stapf	Laura	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Steinberg	Natalie	Yes	Instructional I Elementary K-6 (2810)	3	Social Studies	5	100%	0%
Stenson	Lauren	Yes	Educational Specialist I Elementary & Secondary School Counselor PK-12 (1839)	6th - 8th	School Counseling	5	100%	0%
Stevens	Beth	Yes	Instructional I Elementary K-6 (2810)	1	ELA, math, science, social studies, writing	5	100%	0%
Stiles	Heather	Yes	Instructional I Biology 7-12 (8405)	9th-12th	Science	5	100%	0%
Stone	Leah	Yes	Instructional II Family-Consumer Sci PK-12 (5600), Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Strong	Kimberly	Yes	Instructional II Elementary K-6 (2810)	5	Science	5	100%	0%
Stump	Melissa	Yes	Instructional II Art PK-12 (1405), Special Education PK-12 (9225), English 7-12 (3230)	9th-12th	Special Education	5	100%	0%
Sukanick	Peter	Yes	Instructional II Health & Physical Educ PK-12 (4805)	9th-12th	Health & PE	5	100%	0%
Super	Laurie	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	K-5	Special Education	5	100%	0%
Svonavec	Lauren	Yes	Instructional I Grades PK-4 (2825), Special Education PK-8 (9226), Reading Specialist PK-12 (7650)	K-8	Special Education	5	100%	0%
Sweeney	Allison	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Swick	Brittney	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Tainter	Erin	Yes	Instructional II Biology 7-12 (8405), Chemistry 7-12 (8420), Mid-Level Science 6-9 (2880)	7	Science	5	100%	0%
Tedone	Alexis	Yes	Instructional I Social Studies 7-12 (8875), Special Education 7-12 (9227)	9th-12th	Special Education	5	100%	0%
Thayer	Barbara	Yes	Instructional II English 7-12 (3230), Early Childhood N-3 (2840), Elementary K-6 (2810), Reading Specialist PK-12 (7650)	9th-12th	English	5	100%	0%
Thomas	John	Yes	Instructional II Citizenship 7-12 (8825)	6th - 8th	PD Coach	8		
Thomas	Jennine	Yes	Instructional II Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Thomas	Robert	Yes	Instructional I Art PK-12 (1405)	9th-12th	Art	5	100%	0%
Thomas	Christine	Yes	Instructional II Elementary K-6 (2810), Mid-Level English 6-9 (2850), Mid-Level Mathematics 6-9 (2860), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Thompson	Jennifer	Yes	Instructional II Elementary K-6 (2810)	4	Social Studies	5	100%	0%
Tilsner	Michelle	Yes	Instructional II Reading Specialist PK-12 (7650), Social Studies 7-12 (8875), English 7-12 (3230)	8	Specialist	5	100%	0%
Tkach	Amber	Yes	Instructional II English 7-12 (3230)	9th-12th	English	5	100%	0%
Tumas	John	Yes	Instructional I Social Studies 7-12 (8875), Bus-Computer-Info Tech PK-12 (1603), Library Science PK-12 (6420)	9th-12th	Social Studies	5	100%	0%
Tybl	Mary	Yes	Instructional II Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Tymeson	Leah	Yes	Instructional I Earth and Space Science 7-12 (8440)	8	Science	5	100%	0%
Vasil	Jay	Yes	Instructional II Health & Physical Educ PK-12 (4805), Principal PK-12 (1115), Mid-Level Citiz. Ed 6-9 (2870), Mid-Level English 6-9 (2850), Family-Consumer Sci PK-12 (5600), Safety Ed/Driver Ed 7-12 (5215)	9th-12th	Family & Consumer Science	5	100%	0%
Velto	Rachel	Yes	Instructional II English 7-12 (3230), Spanish PK-12 (4490)	9th-12th	World Language	5	100%	0%

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Verbecken	Michelle	Yes	Instructional I Elementary K-6 (2810)	K	ELA, math, science, social studies, writing	5	100%	0%
Vietmeier	Stacy	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	K-8	Special Education	5	100%	0%
Volpe	Vallorrie	Yes	Instructional II Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860), Mid-Level Science 6-9 (2880)	6th - 8th	Instructional Coach	8		
Vuong-Schmick	Thy	Yes	Instructional II Chemistry 7-12 (8420), Mid-Level Science 6-9 (2880)	8	Science	5	100%	0%
Walker	Tara	Yes	Instructional I Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Walsh	Mary	Yes	Instructional II Mid-Level Mathematics 6-9 (2860), Elementary K-6 (2810), Mid-Level English 6-9 (2850), English as a Second Language (ESL) PK-12 (4499)	9th-12th	English	5	100%	0%
Walters	Melanie	Yes	Instructional II Biology 7-12 (8405), Mid-Level Science 6-9 (2880), Reading Specialist PK-12 (7650)	9th-12th	Science	5	100%	0%
Waters	Nancy	Yes	Instructional II Marketing 7-12 (1640), Office Technologies 7-12 (1658), Bus-Computer-Info Tech PK-12 (1603), English as a Second Language (ESL) PK-12 (4499)	9th-12th	Business	5	100%	0%
Watts	Brigitt	Yes	Instructional II Art PK-12 (1405), Bus-Computer-Info Tech PK-12 (1603)	9th-12th	Art	5	100%	0%
Webb	Alexandra	Yes	Instructional II Elementary K-6 (2810)	6	Math	5	100%	0%
Weikert	Sarah	Yes	Instructional II Art PK-12 (1405)	9th-12th	Art	5	100%	0%
Weisz	Christopher	Yes	Instructional I Social Studies 7-12 (8875)	9th-12th	Social Studies	5	100%	0%
Welsh	Kristy	Yes	Instructional I Mid-Level Mathematics 6-9 (2860), Elementary K-6 (2810), Special Education PK-12 (9225), Mid-Level Science 6-9 (2880)	9th-12th	Special Education	5	100%	0%
Whippo	Janet	Yes	Instructional II Elementary K-6 (2810), Reading Specialist PK-12 (7650)	4	ELA	5	100%	0%
White	Andrew	Yes	Instructional I Elementary K-6 (2810)	3	Science	5	100%	0%
Whitebread	Autumn	Yes	Instructional II Elementary K-6 (2810), Mid-Level Science 6-9 (2880), Reading Specialist PK-12 (7650)	2	ELA, Math, Social Studies, Science, writing	5	100%	0%
Whited	Barron	Yes	Educational Specialist II Elementary School Counselor K-6 (1836), Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Whitmoyer	Jessica	Yes	Instructional II Social Studies 7-12 (8875), Inst Technology Specialist PK-12 (1825)	9th-12th	Social Studies	5	100%	0%
Whitten	Anne	Yes	Instructional I Mid-Level Citiz. Ed 6-9 (2870), Mid-Level English 6-9 (2850)	9th-12th	English	5	100%	0%
Widdop	Christen	Yes	Instructional II Elementary K-6 (2810), Special Education PK-12 (9225)	5	Special Education	5	100%	0%
Williams	Kristina	Yes	Instructional II Elementary K-6 (2810)	1	writing	5	100%	0%
Williams	Rhonda	Yes	Instructional II Family-Consumer Sci PK-12 (5600), Early Childhood N-3 (2840), Elementary K-6 (2810), English 7-12 (3230), Mid-Level English 6-9 (2850), Social Studies 7-12 (8875)	9th-12th	Family & Consumer Science and Music	5	50%	50%
Wilson	Lynn	Yes	Instructional II Elementary K-6 (2810), English 7-12 (3230), Mid-Level English 6-9 (2850)	9th-12th	MTSS Coordinator	8		
Wilson	Lauren	Yes	Instructional II Elementary K-6 (2810), Mid-Level Mathematics 6-9 (2860), Reading Specialist PK-12 (7650), Instructional Coach PK-12 (1182)	K-5	MTSS Coordinator	8		
Witman	Morgan	Yes	Instructional II English 7-12 (3230), Special Education PK-12 (9225), Supvr Special Education PK-12 (9215)	9th-12th	Special Education	5	100%	0%
Witmer	Lauren	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810)	4	ELA	5	100%	0%
Worrell	Kimberly	Yes	Instructional II Mathematics 7-12 (6800)	9th-12th	Math	5	100%	0%
Wright	Kathleen	Yes	Instructional II Early Childhood N-3 (2840), Elementary K-6 (2810)	2,3				
Zakielarz	Pamela	Yes	Educational Specialist II Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Zanetti	Holli	Yes	Instructional I Elementary K-6 (2810), Reading Specialist PK-12 (7650)	5	ELA	5	100%	0%
Zeisloft	Roxanne	Yes	Educational Specialist II Elementary School Counselor K-6 (1836), Secondary School Counselor 7-12 (1837)	9th-12th	School Counseling	5	100%	0%
Zollman	Jennifer	Yes	Instructional I Elementary K-6 (2810), Special Education PK-12 (9225)	9th-12th	Special Education	5	100%	0%
Total Number of Administrators (do not include CEO) <u>22</u>								
Total Number of Teachers <u>394</u> Counselors <u>22</u> School Nurses <u>5</u> Others <u>22</u>								
Total Number of Professional Staff <u>443</u>								

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2019

Name of School _____ **Agora Cyber Charter School**

Address of School ___ **1018 W. 8th Avenue King of Prussia PA 19406** _____

CEO Signature __ **Michael Conti /S/** _____

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

EXPENDITURES

1000	INSTRUCTION		
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	\$	39,031,306.20
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	\$	25,293,833.68
1300	VOCATIONAL EDUCATION		
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	\$	250,789.49
1600	ADULT EDUCATION PROGRAMS		
1700	HIGHER EDUCATION PROGRAMS		
1800	PRE-KINDERGARTEN		
2000	SUPPORT SERVICES		
2100	SUPPORT SERVICES - PUPIL PERSONNEL	\$	11,940,797.24
	2110 Supervision of Pupil Personnel Services		
	2120 Guidance Services		
	2130 Attendance Services		
	2140 Psychological Services		
	2150 Speech Pathology and Audiology Services		
	2160 Social Work Services		
	2170 Student Accounting Services		
	2190 Other Pupil Personnel Services		
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	\$	5,633,166.48
	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	\$	2,337,827.28
	2310 Board Services		
	2320 Board Treasurer Services		
	2340 Staff Relations and Negotiations Services		
	2350 Legal Services		
	2360 Office of the Superintendent (Executive Director) Services		
	2370 Community Relations Services		

	2380	Office of the Principal Services	
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	\$ 1,149,033.15
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	\$ 2,048,471.40
	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	\$ 90,000.00
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	\$ 6,555,155.51
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	\$ 795,392.44
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	

4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	
4500		BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600		EXISTING BUILDING IMPROVEMENT SERVICES	
5000		OTHER EXPENDITURES AND FINANCING USES	
5100		DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200		FUND TRANSFERS	
5300		TRANSFERS INVOLVING COMPONENT UNITS	
5400		INTRAFUND TRANSFERS OUT	
5800		SUSPENSE ACCOUNT	
5900		BUDGETARY RESERVE	
TOTAL EXPENDITURES			\$ 95,125,772.87

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND
BALANCE AS OF JUNE 30, 2019**

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2019

Name of School _____ **Agora Cyber Charter School**

Address of School ___ **1018 W. 8th Avenue King of Prussia PA 19406** _____

CEO Signature Michael Conti /S/ _____

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	\$ 250,000.00
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	
6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	

	6949	Other Tuition from Patrons	\$ 90,922,459.43
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	

8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	\$ 1,757,496.59
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	\$ 3,642,363.44
	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	\$ 268,169.60
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	

	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			\$ 96,840,489.06



AGORA CYBER CHARTER SCHOOL

FINANCIAL STATEMENTS

JUNE 30, 2018

AGORA CYBER CHARTER SCHOOL
JUNE 30, 2018

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INDEPENDENT AUDITOR'S REPORT

December 19, 2018

To the Board of Trustees
Agora Cyber Charter School
King of Prussia, Pennsylvania

Report on Financial Statements

We have audited the accompanying financial statements of the Agora Cyber Charter School ("the School"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 opinion.

To the Board of Trustees
Agora Cyber Charter School

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agora Cyber Charter School as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Agora Cyber Charter School's June 30, 2017 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated January 29, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2018, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the School's internal control over financial reporting and compliance.

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

**AGORA CYBER CHARTER SCHOOL
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017**

	2018	2017
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 26,860,489	\$ 22,746,533
Accounts receivable, net	5,511,572	4,222,936
Intergovernmental receivables	194,713	686,613
Prepaid expenses	147,168	46,604
Total Current Assets	32,713,942	27,702,686
NONCURRENT ASSETS:		
Leasehold improvements	168,680	187,953
Computer equipment and software	138,080	234,958
Office equipment	134,674	162,095
Less: Accumulated depreciation	(323,640)	(382,607)
Property and Equipment, Net	117,794	202,399
Deposits	45,917	85,922
Total Noncurrent Assets	163,711	288,321
TOTAL ASSETS	\$ 32,877,653	\$ 27,991,007
LIABILITIES AND NET DEFICIT		
CURRENT LIABILITIES:		
Accounts payable	\$ 35,363,268	\$ 33,990,311
Accrued salaries and benefits	6,400,836	4,086,765
Unearned revenue	205,500	205,500
Total Current Liabilities	41,969,604	38,282,576
NET DEFICIT:		
Unrestricted deficit	(9,091,951)	(10,291,569)
Total Net Deficit	(9,091,951)	(10,291,569)
TOTAL LIABILITIES AND NET DEFICIT	\$ 32,877,653	\$ 27,991,007

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

**AGORA CYBER CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018
(With Summarized Totals for 2017)**

	Unrestricted	Temporarily Restricted	Totals	
			2018	2017
PUBLIC SUPPORT, REVENUE, AND GAINS				
Public Support:				
Operating subsidy	\$ 90,354,152	\$ -	\$ 90,354,152	\$ 91,689,396
Federal grants	-	5,752,624	5,752,624	4,412,211
Interest income	60,516	-	60,516	19,307
Gain (loss) on sale of assets	(9,640)	-	(9,640)	42,342
Other income	332,586	-	332,586	158,627
Subtotal	90,737,614	5,752,624	96,490,238	96,321,883
Net assets released from restriction:				
Satisfaction of program restrictions	5,752,624	(5,752,624)	-	-
TOTAL PUBLIC SUPPORT, REVENUE, AND GAINS	96,490,238	-	96,490,238	96,321,883
EXPENSES				
Program Services:				
Instruction	66,349,184	-	66,349,184	72,110,707
IDEA	1,787,100	-	1,787,100	1,984,589
Medical access - administrative charges	58,865	-	58,865	
Title I grant	3,174,093	-	3,174,093	2,394,869
Title II grant	271,949	-	271,949	27,978
Title IV grant	60,618	-	60,618	4,775
Total Program Services	71,701,809	-	71,701,809	76,522,918
Support services	23,588,811	-	23,588,811	29,144,357
TOTAL EXPENSES	95,290,620	-	95,290,620	105,667,275
NET OPERATING INCOME (LOSS)	1,199,618	-	1,199,618	(9,345,392)
NONOPERATING GAIN				
Debt forgiveness	-	-	-	5,613,583
TOTAL NONOPERATING GAIN	-	-	-	5,613,583
CHANGE IN NET DEFICIT	1,199,618	-	1,199,618	(3,731,809)
NET DEFICIT, BEGINNING OF YEAR	(10,291,569)	-	(10,291,569)	(6,559,760)
NET DEFICIT, END OF YEAR	\$ (9,091,951)	\$ -	\$ (9,091,951)	\$ (10,291,569)

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

**AGORA CYBER CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018
(With Summarized Totals for 2017)**

	Program Services						Total Program Services	Total Support Services	Totals	
	Instruction	IDEA	Medical Access Administrative	Title I	Title II	Title IV			2018	2017
Salaries	\$ 20,428,077	\$ -	\$ -	\$ 1,867,030	\$ 155,700	\$ 44,939	\$ 22,495,746	\$ 10,113,586	\$ 32,609,332	\$ 31,077,475
Benefits and payroll taxes	14,182,439	-	-	1,305,263	116,249	15,679	15,619,630	6,555,915	22,175,545	22,133,850
Total Salaries and Related Expenses	<u>34,610,516</u>	<u>-</u>	<u>-</u>	<u>3,172,293</u>	<u>271,949</u>	<u>60,618</u>	<u>38,115,376</u>	<u>16,669,501</u>	<u>54,784,877</u>	<u>53,211,325</u>
Advertising	-	-	-	-	-	-	-	3,523,249	3,523,249	5,864,588
Books and materials	3,140,976	-	-	-	-	-	3,140,976	-	3,140,976	4,013,429
Depreciation	74,965	-	-	-	-	-	74,965	-	74,965	76,656
Dues and fees	770	-	-	-	-	-	770	21,295	22,065	21,600
Insurance	228,229	-	-	-	-	-	228,229	-	228,229	86,836
Instructional expenses and software	415,601	-	-	-	-	-	415,601	74,538	490,139	2,867,277
Interest expense	-	-	-	-	-	-	-	18,205	18,205	202,347
Legal services	382,153	-	-	-	-	-	382,153	448,384	830,537	1,064,384
Miscellaneous	12,848	-	-	-	-	-	12,848	-	12,848	-
Occupancy	286,819	-	-	-	-	-	286,819	1,083,380	1,370,199	835,425
Postage	2,934	-	-	-	-	-	2,934	103,694	106,628	144,940
Printing and binding	1,610	-	-	-	-	-	1,610	3,747	5,357	346
Professional services	7,083,232	1,787,100	58,865	-	-	-	8,929,197	778,648	9,707,845	13,309,078
Rental expense	-	-	-	-	-	-	-	48,728	48,728	30,875
Repairs and maintenance	2,174,683	-	-	-	-	-	2,174,683	904	2,175,587	2,457,801
Special education services	85,801	-	-	-	-	-	85,801	-	85,801	240,575
Student activities	1,007	-	-	-	-	-	1,007	11,701	12,708	7,852
Supplies and small equipment	203,655	-	-	-	-	-	203,655	119,756	323,411	572,348
Technology expense	15,234,550	-	-	-	-	-	15,234,550	237,021	15,471,571	18,041,427
Telephone and internet	1,548,989	-	-	-	-	-	1,548,989	189,897	1,738,886	1,164,142
Transportation	599,910	-	-	-	-	-	599,910	17	599,927	412,584
Travel and entertainment	259,936	-	-	1,800	-	-	261,736	256,146	517,882	1,041,440
TOTAL EXPENSES	<u>\$ 66,349,184</u>	<u>\$ 1,787,100</u>	<u>\$ 58,865</u>	<u>\$ 3,174,093</u>	<u>\$ 271,949</u>	<u>\$ 60,618</u>	<u>\$ 71,701,809</u>	<u>\$ 23,588,811</u>	<u>\$ 95,290,620</u>	<u>\$ 105,667,275</u>

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

**AGORA CYBER CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 1,199,618	\$ (3,731,809)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	74,965	76,656
Debt forgiveness	-	(5,613,583)
Gain (loss) on sale of assets	9,640	(42,342)
(Increase) Decrease in:		
Accounts receivable	(1,288,636)	15,936,630
Intergovernmental receivables	491,900	1,801,660
Prepaid expenses	(100,564)	632,495
Deposits	40,005	-
Increase (Decrease) in:		
Accounts payable	1,372,957	(3,506,559)
Accrued salaries and benefits	2,314,071	(3,318,987)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>4,113,956</u>	<u>2,234,161</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of assets	-	755,976
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>-</u>	<u>755,976</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Capital lease payments	-	(5,225,833)
NET CASH USED BY FINANCING ACTIVITIES	<u>-</u>	<u>(5,225,833)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	4,113,956	(2,235,696)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>22,746,533</u>	<u>24,982,229</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 26,860,489</u>	<u>\$ 22,746,533</u>
SUPPLEMENTAL DISCLOSURES:		
Interest paid	<u>\$ 18,205</u>	<u>\$ 202,347</u>
Taxes paid	<u>\$ -</u>	<u>\$ -</u>

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

AGORA CYBER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 NATURE OF THE ORGANIZATION

The Agora Cyber Charter School ("the School") is organized as a not-for-profit organization and operates a cyber charter school in King of Prussia, Pennsylvania, under an approved charter received from the Pennsylvania Department of Education, acting pursuant to authority conferred under Act 88. The School's initial operations began on July 1, 2005.

The mission of the School is to provide an innovative and intense academic preparation that inspires and educates students to achieve the highest levels of academic knowledge and skills, and develop proficiency in the design and use of new computer technologies and scientific research. Through a combination of computer-supported instruction in the home; face-to-face meetings; and video conferencing with a certified teacher, specifically tailored research-based curriculum, and access to a community of experts in science and technology, our students will be fully prepared to be leaders in the digital age.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Financial Statement Presentation

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

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. The School has been classified as an organization that is not a private foundation under Sections 509(a)(1) and 170(b)(1)(a)(iv) of the Internal Revenue Code. The School did not engage in any unrelated business activities during the fiscal year. Management believes more likely than not that its tax-exempt status and tax positions will be sustained if examined by authorities.

Cash and Cash Equivalents

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

AGORA CYBER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

Accounts Receivable

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

Property and Equipment

The School defines property and equipment as assets with an initial individual cost equal to or greater than \$1,000 and an estimated useful life in excess of one year. All property and equipment 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 capitalized.

Property and equipment of the School are depreciated using the straight-line method over the following estimated useful lives:

Leasehold improvements	5 - 10 years
Computer equipment and software	2 - 5 years
Office equipment	3 - 10 years

Unearned Revenue

Unearned revenue arises when resources are received by the School before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods when the School has a legal claim to the resources, the liability for unearned revenue is removed from the statement of financial position, and revenue is recognized.

Net Deficit

Net deficit represents the difference between assets and liabilities.

Funding

The School is funded primarily from the local school district in which a student resides by receiving an amount equal to the calculation of selected expenditures per average daily membership for each child attending the School. Funding is recognized as revenue as it is earned. The rate of funding per student is determined on an annual basis.

AGORA CYBER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

Advertising Costs

The School expenses advertising costs as incurred.

Allocation of Functional Expenses

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

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Prior Year Financial Statements

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

NOTE 3 DEPOSITS

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the School's deposits may not be returned. The School does not have a policy in place for custodial credit risk. As of June 30, 2018, the carrying amount of the School's deposits was \$26,860,489, and the bank balance was \$29,929,719. Of the bank balance, \$250,000 was covered by federal depository insurance, \$12,046,521 was exposed to custodial credit risk because it was uninsured and uncollateralized, and the remaining \$17,633,198 was held in the Pennsylvania School District Liquid Asset Fund ("PSDLAF"). Although not registered with the Securities Exchange Commission and not subject to regulatory oversight, PSDLAF acts like a money market mutual fund in that the objective is to maintain a stable net asset value of \$1 per share. PSDLAF is rated by a nationally recognized rating organization and, at June 30, 2018, was rated AAAM.

AGORA CYBER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4 RECEIVABLES

Receivables as of June 30, 2018 consist primarily of charges to school districts. The allowance for uncollectible accounts is based on management's evaluation of outstanding receivables. Accounts receivable at June 30, 2018 consisted of:

	Accounts	Intergovern- mental
Due from school districts	\$ 6,251,791	\$ -
Other	118,328	-
Federal receivables	-	194,713
Less: Allowance for uncollectible accounts	(858,547)	-
Totals	\$ 5,511,572	\$ 194,713

NOTE 5 PROPERTY AND EQUIPMENT

Property and equipment activity was as follows:

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018
Leasehold improvements	\$ 187,953	\$ -	\$ 19,273	\$ 168,680
Computer equipment	234,958	-	96,878	138,080
Office equipment	162,095	-	27,421	134,674
	585,006	-	143,572	441,434
Accumulated depreciation	(382,607)	(74,965)	(133,932)	(323,640)
	\$ 202,399	\$ (74,965)	\$ 9,640	\$ 117,794

NOTE 6 UNEARNED REVENUE

During the year ended June 30, 2007, the School received \$205,500 in federal funding from a charter school implementation grant. As of June 30, 2018, management was not able to determine whether the funds have been spent and, accordingly, the amount has been recorded as unearned revenue. To the best of its knowledge, outside counsel has advised management that any pending claims related to the implementation grant remain outstanding.

AGORA CYBER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7 OPERATING LEASES

On December 1, 2010, the School entered into a 10-year lease for 13,335 square feet of flexible space in a portion of a building at 3300 Henry Avenue, Philadelphia, Pennsylvania, to be used as a drop-in learning center for residents of Southeastern Pennsylvania. Beginning on the commencement date, the annual base rent of \$240,030 per year was paid in advance on the first day of each month in monthly installments of \$20,003 per month. The annual base rent was increased by 2.75 percent each year. In May 2018, both parties signed a lease termination agreement to be effective immediately. Under the lease termination agreement, the School agreed to pay a termination fee in the amount of \$525,000. The security deposit of \$40,005 was to be returned to the School, resulting in a net payment of \$484,995.

In May 2015, the School entered into a 60-month lease for its King of Prussia location with 588 Associates, L.P. for approximately 29,000 rentable square feet ("RSF") to be used for its administrative offices. The lease called for monthly payments beginning at \$9.50/RSF annually from October 2015 through June 2016, increasing by \$0.50/RSF annually each year thereafter on July 1. In May 2018, the School terminated the lease agreement. Under the termination agreement, the School will receive \$100,000 in relocation expenses but will still remain responsible for the remainder of lease payments until the June 30, 2020 original lease end date. The School will continue to occupy this building through December 2018, at which point the new administrative office building will be ready for move-in.

In September 2018, the School entered into a 126-month lease for its King of Prussia location at 1018 West 8th Avenue with Pios Grande KOP Business Center, L.P. for approximately 17,000 rentable square feet ("RSF") to be used for its administrative offices beginning on January 1, 2019. The lease called for monthly payments beginning at \$18.50/RSF annually from January 2019 through December 2025, increasing by \$0.50/RSF annually each year thereafter on January 1.

The future minimum lease obligations under the operating agreements are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2019	\$ 314,105
2020	317,656
2021	325,923
2022	334,280
2023	342,637
2024 - 2028	1,838,540
2029	392,779
	<u>\$ 3,865,830</u>

Rent expense for the year ended June 30, 2018, was \$271,300 and has been included in occupancy expense.

AGORA CYBER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 8 COMMITMENTS AND CONTINGENCIES

Educational Products and Services Agreement

In the year ended June 30, 2018, the School was using K12 to provide educational products and administrative and technology services to the School. The School incurred expenses totaling \$24,073,378 during the year ended June 30, 2018. As of June 30, 2018, the School owed K12 \$26,744,128 related to the expenses incurred during the years ended June 30, 2018 and June 30, 2017.

NOTE 9 PENSION PLANS

The School contributes to a governmental cost-sharing multiple-employer defined benefit pension plan administered by the Pennsylvania Public School Employees' Retirement System ("PSERS"). Benefit provisions of the plan are established under the provisions of the Pennsylvania Public School Employees' Retirement Code ("the Code") and may be amended by an act of the Pennsylvania State Legislature. The plan provides retirement, disability, and death benefits; legislatively mandated *ad hoc* cost-of-living adjustments; and healthcare insurance premium assistance to qualifying plan members and beneficiaries. It also provides for refunds of a member's accumulated contribution upon termination of the member's employment in the public school sector. The PSERS issues annual publicly available financial reports that include financial statements for the plan. The report may be obtained by writing to PSERS, P.O. Box 125, Harrisburg, PA 17108-0125.

Funding Policy

The contribution policy is established in the Public School Employees' Retirement Code, and requires contributions by active members and employers and the Commonwealth. In the past, most active members were required to contribute 5.25 percent of their compensation if they joined the plan before July 22, 1983, and 6.25 percent if they joined on or after that date.

Members enrolled at June 1, 2001 had to elect to maintain the same contribution rate as stated above, or change to a higher contribution rate that provides greater retirement benefits. The new higher contribution rates, effective January 1, 2002, are 6.5 percent if the member joined prior to July 22, 1983 and 7.5 percent if they joined on or after that date. The contributions required of participating employers are based on an actuarial valuation and are expressed as a percentage of annual covered payroll during the period for which the amount is determined. For the fiscal year ended June 30, 2018, the rate of employer contribution was 32.57 percent of covered payroll, allocated 31.74 percent to pensions and 0.83 percent to health insurance. The School's contributions to PSERS for the years ended June 30, 2018, 2017, and 2016 were \$8,718,042, \$8,805,012, and \$7,966,313, respectively. Those amounts are equal to the required contribution for each year.

AGORA CYBER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9 PENSION PLANS (cont'd)

403(b) Plan Description

For all employees hired after June 1, 2015, the School participates in the Agora Cyber Charter School 403(b) Plan ("403(b) Plan") as an alternative to the PSERS plan. The plan requires a five percent mandatory employee contribution as well as a five percent employer nonelective contribution for the employee. The employer may also, if desired, add a discretionary nonelective contribution to be determined on an annual basis. Employer contributions become 100 percent vested after one year of participation in the 403(b) Plan.

Funding Policy

The contribution policy is established by the 403(b) Plan document and requires contributions by employees and the employer. For the years ended June 30, 2018, 2017, and 2016, the School's contributions were \$280,492, \$160,683, and \$154,338, respectively.

NOTE 10 GRANTS

The School participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivable at June 30, 2018 may be impaired. With the exception of Note 6, in the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

NOTE 11 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. The School self-funds health insurance claims on a pay-as-you-go basis. During the year ended June 30, 2018, the School paid \$9,365,707 in medical claims.

NOTE 12 ECONOMIC DEPENDENCY

The largest source of revenue for the School is the amount received through operating subsidies from local education agency assistance. This amount was \$90,056,536, or 93.33 percent, of

AGORA CYBER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 12 ECONOMIC DEPENDENCY (cont'd)

total support and revenue for the year ended June 30, 2018. Of this amount, 27.00 percent came from the School District of Philadelphia.

NOTE 13 SUBSEQUENT EVENTS

The School has evaluated all subsequent events through December 19, 2018, the date the financial statements were available to be issued.

SINGLE AUDIT INFORMATION

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

December 19, 2018

To the Board of Trustees
Agora Cyber Charter School
King of Prussia, 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 Agora Cyber Charter School ("the School"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 19, 2018.

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 School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and recommendations as item 2016-007 to be a material weakness.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and recommendations, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

To the Board of Trustees
Agora Cyber Charter School

Compliance and Other Matters

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

Agora Cyber Charter School's Response to Findings

The School's response to the findings identified in our audit are described in the School's Corrective Action Plan. The School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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


BARBACANE, THORNTON & COMPANY LLP

INDEPENDENT AUDITOR'S
REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE

December 19, 2018

To the Board of Trustees
Agora Cyber Charter School
King of Prussia, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited the Agora Cyber Charter School's ("the School") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the School's major federal programs for the year ended June 30, 2018. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and recommendations.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

To the Board of Trustees
Agora Cyber Charter School

Opinion on Each Major Program

In our opinion, the Agora Cyber Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs, as item #2016-007 to be a material weakness.

The School's response to the internal control over compliance finding identified in our audit is described in the School's corrective action plan. The School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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


BARBACANE, THORNTON & COMPANY LLP

**AGORA CYBER CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

FEDERAL GRANTOR/PROJECT TITLE	SOURCE CODE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	GRANT PERIOD BEGINNING/ ENDING DATES	GRANT AMOUNT	TOTAL RECEIVED FOR YEAR	ACCRUED (UNEARNED) REVENUE 07/01/2017	REVENUE RECOGNIZED	EXPENDITURES	ACCRUED (UNEARNED) REVENUE 06/30/2018	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION											
Passed through Pennsylvania Department of Education											
Title I Grants - Improving Basic Programs	I	84.010	013-161057	06/15/15 - 09/30/16	\$ 3,309,029	\$ 190,161	\$ 190,161	\$ -	\$ -	\$ -	\$ -
Title I Grants - Improving Basic Programs	I	84.010	013-171057	06/15/16 - 09/30/17	2,981,712	1,074,104	487,261	586,843	586,843	-	-
Title I Grants - Improving Basic Programs	I	84.010	013-181057	09/01/17 - 09/30/18	2,682,674	2,269,955	-	2,458,733	2,458,733	188,778	-
Program Improvement - Set Aside	I	84.010	042-161057	06/10/16 - 09/30/17	69,832	69,832	-	69,832	69,832	-	-
Program Improvement - Set Aside	I	84.010	042-171057	06/10/17 - 09/30/18	75,630	52,941	-	58,685	58,685	5,744	-
Total CFDA #84.010						3,656,993	677,422	3,174,093	3,174,093	194,522	-
Title II - Improving Teacher Quality	I	84.367	020-171057	07/15/16 - 09/30/17	27,978	9,190	9,190	-	-	-	-
Title II - Improving Teacher Quality	I	84.367	020-181057	09/11/17 - 09/30/18	271,949	271,949	-	271,949	271,949	-	-
Total CFDA #84.367						281,139	9,190	271,949	271,949	-	-
Title IV Student Support and Enrichment	I	84.424	020-181057	09/11/17 - 09/30/18	60,618	60,618	-	60,618	60,618	-	-
Total CFDA #84.424						60,618	-	60,618	60,618	-	-
Passed through Montgomery County I.U.											
Special Education - Grants to State (IDEA, Part B)	I	84.027	N/A	07/01/17 - 09/30/18	1,786,909	1,786,909	-	1,786,909	1,786,909	-	-
Total CFDA #84.027						1,786,909	-	1,786,909	1,786,909	-	-
Special Education - Preschool Grants (IDEA Preschool)	I	84.173	N/A	07/01/17 - 09/30/18	191	-	-	191	191	191	-
Total CFDA #84.173						-	-	191	191	191	-
Total Special Education Cluster						1,786,909	-	1,787,100	1,787,100	191	-
TOTAL U.S. DEPARTMENT OF EDUCATION						5,785,659	686,612	5,293,760	5,293,760	194,713	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES											
Passed through Pennsylvania Department of Health and Human Services											
Medical Assistance Reimbursement	I	93.778	N/A	07/01/17 - 06/30/18	58,865	58,865	-	58,865	58,865	-	-
Total CFDA #93.778						58,865	-	58,865	58,865	-	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						58,865	-	58,865	58,865	-	-
TOTAL EXPENDITURES OF FEDERAL AWARDS						\$ 5,844,524	\$ 686,612	\$ 5,352,625	\$ 5,352,625	\$ 194,713	\$ -

SOURCE CODE:

I - Indirect Funding

AGORA CYBER CHARTER SCHOOL

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A REPORTING ENTITY

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

NOTE B BASIS OF ACCOUNTING

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

NOTE C ACCESS PROGRAM

The ACCESS Program is a medical assistance program that reimburses local educational agencies for direct eligible health-related services provided to enrolled special needs students. Reimbursements are federal source revenues but are classified as fee-for-service and are not considered federal financial assistance. The amount of ACCESS funding recognized for the year ended June 30, 2018 was \$399,999.

NOTE D INDIRECT COST RATE

The School has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance. For the year ended June 30, 2018, there were no indirect costs included in the schedule of expenditure of federal awards.

**SCHEDULE OF
FINDINGS AND RECOMMENDATIONS**

AGORA CYBER CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

PART A - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X Yes No
- Significant deficiency(ies) identified? Yes X None reported
- Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? X Yes No
- Significant deficiency(ies) identified? Yes X None reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

 Yes X No

Identification of major programs:

CFDA Numbers

Name of Federal Program or Cluster

84.010

Title I Grants - Improving Basic Programs

84.027 and 84.173

Special Education Cluster

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

\$ 750,000

Auditee qualified as low-risk auditee?

 Yes X No

AGORA CYBER CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RECOMMENDATIONS (CONT'D)

PART B - FINDINGS RELATED TO FINANCIAL STATEMENTS

STATUS OF PRIOR YEAR FINDINGS

2016-001 – MATERIAL ADJUSTING JOURNAL ENTRIES

Condition

During our prior year audit, significant material adjusting journal entries were required as part of the audit process to correct the School's financial statements. The aggregate amount of all required adjusting journal entries exceeded \$58 million.

Criteria

The internal controls over financial reporting of an entity should allow for the identification of material misstatements and enable the correction of material misstatements prior to the start of the audit process. This is especially important due to the importance of internal and external financial reporting, which is a key component of an entity's control environment.

Cause

The School lacked a sufficiently staffed finance and accounting office to oversee the financial reporting process with the requisite skills to detect and correct material misstatements.

Effect

During the audit for the year ended June 30, 2016, adjusting audit journal entries in excess of \$58 million were required to fairly present the financial statements.

Questioned Costs

This finding does not result in questioned costs.

Recommendation

We recommended that the School implement policies and procedures that will provide for strong internal controls over financial reporting. Critical to this process will be the hiring and development of a strong staff of finance and accounting employees, and the implementation of the following recommendations.

AGORA CYBER CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RECOMMENDATIONS (CONT'D)

Status

During our current year audit, management realized the need for assistance with the year-end adjustments and agreed to include year-end adjustments as part of the engagement as a nonattest service. Based on this, this recommendation is no longer applicable.

2016-004 – LACK OF PAYROLL AND HUMAN RESOURCES CONTROLS

Condition

During our prior year audit, significant, material adjusting journal entries were required to correct the School's salaries and benefits expenses, and the related year-end payroll liabilities. In addition, of the ten employees we haphazardly selected in our testing procedures, one employee was not paid the correct salary for a majority of the year.

Criteria

An organization's controls surrounding the payroll process should ensure the following items:

- That the amount paid to each employee is consistent with the salary amount approved by management or the board each fiscal year.
- That salaries, benefits, and related tax expenses are correctly recorded in the organization's general ledger.

Cause

The School did not adequately monitor and review the amounts recorded in each payroll period to ensure that the amounts being paid were correct. In addition, for a large portion of the year, the School's payroll department was severely understaffed.

Effect

Material adjusting journal entries were required to correct the School's payroll and related liabilities and expenses. In addition, we noted that one employee was incorrectly paid for the majority of the fiscal year.

Questioned Costs

This finding does not result in questioned costs.

AGORA CYBER CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RECOMMENDATIONS (CONT'D)

Recommendation

We noted that in fiscal year 2017, the School began using an outside service provider to provide payroll processing services, which will greatly assist in ensuring that payroll is processed correctly. We recommended that the School implement internal control processes that will require that all payroll reports from their service provider be reviewed, and that approval of these reports be documented. In addition, the controls the School puts in place should be adequate to ensure that the payroll amounts are correctly entered into the general ledger, and that the payroll liabilities are reconciled after each pay run.

Status

During our current year audit, we noted that the School hired a Director of Human Resources and, additionally, outsourced the payroll processing to ADP. As a result, payroll has functioned properly with proper recording of payroll in the general ledger and payment of the related liabilities in a timely fashion. Therefore, this recommendation is no longer applicable.

2016-007 – FINANCIAL MANAGEMENT OF FEDERAL AWARDS

Condition

During the year ended June 30, 2016, significant adjusting journal entries were required to correctly record the entity's federal expenditures. In particular, federal expenditures for two of its programs were recorded in excess of the grant award total, indicating a lack of comparison between the actual expenditures for the program and the awarded amount. In addition, the School was not able to adequately support or demonstrate its allocation of expenditures between its federal and non-federal expense accounts for certain federal expenditures selected for testing.

Criteria

As required by 2 CFR 200 Section 302, *Financial Management of the Uniform Guidance*, a local education agency must maintain adequate internal controls over financial reporting related to the entity's federal awards. In particular, the financial management system of an entity must provide for the following:

- Identification in its accounts of all federal awards received and expended.
- Accurate, current, and complete disclosure of the financial results of each federal award or program in according with the reporting and monitoring requirements established by 2 CFR 200 Section 327, *Financial Reporting*, and Section 328, *Monitoring*.
- Records that adequately identify the source and application of funds for federally-funded activities.

AGORA CYBER CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RECOMMENDATIONS (CONT'D)

- Effective control over and accountability for all funds, property, and other assets.
- Comparison of expenditures with budget amounts for each federal award.
- Written procedures to implement the requirements of 2 CFR 200 Section 305, *Payment*.
- Written procedures for determining the allowability of costs in accordance with Subpart E - *Cost Principles of the Uniform Guidance*.

Cause

The School did not have a sufficient staff of proficiently skilled employees to monitor its federal programs during the year and ensure that the program activities were properly recorded in the general ledger.

Effect

Significant adjusting entries were required to correct the School's federal awards.

Questioned Costs

This finding does not result in questioned costs.

Recommendation

While we recognize that the School has hired a Federal Programs Coordinator since the start of the audit process, we recommended that the School implement procedures that will ensure the activities of its federal programs are correctly recorded in the School's financial accounting system. In particular, staff administering the federal programs and the staff in the accounting and finance department should collaborate to ensure that all activities are properly administered and recorded. Management should also implement procedures that require the continuous monitoring of each program's budget to ensure compliance with the Uniform Guidance Financial Management requirement. Lastly, management should implement procedures that will provide for support of the entity's allocation of expenses between federal and non-federal expenses; for instance, if an invoice is coded partially between a federal program and a non-federal program, the allocation of each amount should be documented.

Status

During our current year audit, we noted that the School has assigned an individual to be the Federal Programs Coordinator. However, we noted that the accounting records still were not reconciled with the activity of the Federal Programs. Some programs had less expenditures recorded in the general ledger detail, while others had too much in expenditures charged to their applicable codes. Therefore, this recommendation is still applicable for the current year.

AGORA CYBER CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RECOMMENDATIONS (CONT'D)

Management's Response

See management's corrective action plan.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

PART C - FINDINGS RELATED TO FEDERAL AWARDS

STATUS OF PRIOR YEAR FINDINGS

See Finding #2016-007 under Part B (CFDA #84.010, #84.027, and #84.173).

2016-009 – REPORTING (CFDA #84.010)

Condition

The School was able to provide evidence for submitting only one of the four quarterly cash on hand reconciliation reports required by the Pennsylvania Department of Education.

Criteria

Subrecipients of Title program funding must provide information to the granting agency regarding program expenditures, receipts, and the amount of cash on hand received from the program funding. The Pennsylvania Department of Education requires each local education agency to complete and submit quarterly cash on hand reports in order to aggregate this required information.

Cause

The School lacked adequate staffing to properly oversee the reporting requirements of its federal programs; in particular, the position of Federal Programs Director was vacant for approximately half of the year.

Effect

Failure to properly submit reports may result in future awards being withheld or denied.

AGORA CYBER CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RECOMMENDATIONS (CONT'D)

Questioned Costs

This finding does not result in questioned costs.

Recommendation

While we recognize that the School has hired a Federal Programs Coordinator since the start of the audit process, the management of the School should develop an adequately trained and knowledgeable staff that understand the requirements of all federal programs; in particular, the Federal Programs Director or a similar position, should be filled as soon as possible to ensure adequate oversight of the School's federal programs.

Status

During our current year audit, we noted that the School had timely completed and filed the required quarterly reports. As a result, this finding is no longer applicable.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.



590 North Gulph Road
King of Prussia, PA 19406
610-254-8218
Fax: 610-265-5361

Agora Cyber Charter School - Fiscal Year 2017 - 2018 Corrective Action Plan

Date: December 19, 2018

To Whom It May Concern:

Agora Cyber Charter School respectfully submits the following management response for the year ended June 30, 2018, based on the schedule of findings and recommendations included in the following audit report:

Audit Period: July 1, 2016 - June 30, 2017

Auditor: Barbacane, Thornton & Company LLP
Certified Public Accountants
200 Springer Building, 3411 Silverside Road
Wilmington, DE 19810

Finding 2016-007 – Financial Management of Federal Awards – During the years ended June 30, 2016 and June 30, 2017, significant adjusting journal entries were required to correctly record the entity's federal expenditures. In particular, federal expenditures for two of its programs were recorded in excess of the grant award total, indicating a lack of comparison between the actual expenditures for the program and the awarded amount. In addition, the School was not able to adequately support or demonstrate its allocation of expenditures between its federal and non-federal expense accounts for certain federal expenditures selected for testing.

Recommendation – While we recognize that the School has hired a Federal Programs Coordinator since the start of the audit process, we recommended that the School implement procedures that will ensure the activities of its federal programs are correctly recorded in the School's financial accounting system. In particular, staff administering the federal programs and the staff in the accounting and finance department should collaborate to ensure that all activities are properly administered and recorded. Management should also implement procedures that require the continuous monitoring of each program's budget to ensure compliance with the Uniform Guidance Financial Management requirement. Lastly, management should implement procedures that will provide for support of the entity's allocation of expenses between federal and non-federal expenses; for instance, if an invoice is coded partially between a federal program and a non-federal program, the allocation of each amount should be documented.

Action Taken – Agora Cyber Charter School, as stated above, has hired an experienced Federal Programs Coordinator who will oversee this area of responsibility. The School will work with its new Federal Programs Coordinator to follow the approved policies and procedures which monitor the maintenance the applicable requirements. Here is the list of approved policies and procedures:

APPROVED LIST OF POLICIES AND PROCEDURES:

1. Special Purpose Funds policy
2. Bank Accounts policy
3. Budget Preparation policy
4. Credit Card/Debit Card policy
5. Allowability of Costs – Federal Programs policy
6. Budget Planning policy
7. Common Trusts for Gifts and Grants policy
8. Federal Fiscal Compliance policy
9. Finances policy
10. Internal Controls policy
11. Payroll Authorization policy
12. Financial Reporting policy
13. Public Charter School Audit policy
14. Administration of Federal Funds policy
15. Budget Monitoring policy
16. Cash Management – Federal Funds policy
17. Disqualification, Disbarment, and Suspension of Bids policy
18. Purchase Budget policy
19. Investments policy
20. Per Pupil Allotment policy
21. Gifts, Grants, and Donations policy
22. Payment of Claims policy
23. Petty Cash policy
24. Purchases Subject to Bid policy



April 12, 2019

Dr. Michael Conti
Chief Executive Officer
Agora Cyber CS
1018 West 8th Street
King of Prussia, Pa 19406

Dear Dr. Conti:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the Agora Cyber CS the week of January 14, 2019.

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

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

- Disapproval or rescinded approval of the local special education plan
- Deferment of the disbursement of state or federal funds pending resolution of the issue
- Reduction of the amount of funds (for example, by the amount of money it takes to provide an appropriate education to a particular child or children) if a charter school is unwilling to provide appropriate services

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

If you have any questions about this report, contact Dr. Beth Marvin, the Chairperson of the compliance monitoring team.

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

Sincerely,

Patricia Hozella
Interim Director

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

CC: Chairperson
Jill Deitrich
CS Monitoring File



**Executive Summary
BSE Compliance Monitoring Review
of the
Agora Cyber CS**

**PART I
SUMMARY OF FINDINGS**

A. Review Process

Prior to the Bureau's monitoring the week of January 14, 2019, the Agora Cyber CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

B. General Findings

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

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

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

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

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

FSA	In Compliance	Out of Compliance
Assistive Technology and Services; Hearing Aids	2	0
Positive Behavior Support Policy	1	0
Child Find (Annual Public Notice and General Dissemination Materials)	1	0
Confidentiality	1	0
Dispute Resolution (Due process hearing decision implementation)	0	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	0	0
Independent Education Evaluation	1	0
Least Restrictive Environment (LRE)	1	0
Provision of Extended School Year Services	1	0
Provision of Related Service Including Psychological Counseling	1	0
Parent Training	1	0
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	0	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	1	0
SPP/APR Indicator 13 (Transition)	0	1
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

IMPROVEMENT PLAN REQUIRED*	Yes	No
Effective Use of Dispute Resolution	0	0
Graduation Rates (SPP)	1	0
Dropout Rates (SPP)	1	0
Suspensions (Rates)	0	0
Least Restrictive Environment (LRE) (SPP)	1	0
Participation in PSSA and PASA (SPP)	1	0
Participation in Charter-Wide Assessment	0	1
Public School Enrollment	0	1
Disproportionate Representation that is the Result of Inappropriate Identification	0	1

*This determination is based on the data used for the monitoring. More recent data provided by the LEA may demonstrate that the LEA does not require an improvement plan for this topic. Please refer to the Corrective Action Verification/Compliance and Improvement Plan for final guidance.

2. FILE REVIEW (Student case studies)

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

The status of compliance of the Agora Cyber CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	85	2	73
Evaluation/Reevaluation: Process and Content	219	1	560
Individualized Education Program: Process and Content	532	2	266
Procedural Safeguards: Process and Content	115	4	1
TOTALS	951	9	900

3. TEACHER AND PARENT INTERVIEWS

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

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	146	5	47
Program Implementation: Special Ed Teacher Interviews	316	5	125
Program Implementation: Parent Interviews	131	14	88
TOTALS	593	24	260

4. CLASSROOM OBSERVATIONS

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

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

5. EDUCATIONAL BENEFIT REVIEW

	In Compliance	Out of Compliance
Educational Benefit Review	X	

PART II CORRECTIVE ACTION PROCESS

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

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

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

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

With respect to the File Review, because students were selected at random, findings are generalized to the entire population of students with disabilities. During the corrective action review, the BSE Advisor will select students at random and will review updated data, i.e. records that were developed subsequent to the monitoring. Consequently, the charter school should approach corrective action on a systemic basis. As indicated above, the charter school is also required to correct student specific noncompliance identified during monitoring under the ICAP process. If there has been a finding of noncompliance in the Educational Benefit Review component, the individual students are identified to the charter school and, because of the significance of the provision of a free appropriate public education (FAPE) to these students; the charter school must take immediate corrective action.

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

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

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

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

Charter School: Agora Cyber CS

Chief Executive Officer: Dr. Michael Conti

Special Education Director/Coordinator: _____

BSE Special Education Adviser: Dr. Beth Marvin

Date of Report: April 12, 2019

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: _____

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

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						4. FSA-CONFIDENTIALITY Standard The LEA is in compliance with confidentiality requirements.			
		X				5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION) Standard: The LEA uses dispute resolution processes for program improvement.			
		X				8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION Standard: The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. FSA-INDEPENDENT EDUCATIONAL EVALUATION Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
Y						11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES			
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING			
Y						15. FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.			
						INTERVIEW RESULTS (Parent)			
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 0 0 2 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					4 0 0 2 0 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
6	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
5	0	1				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
2	0	4				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
6	0	0				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	5				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
8	1	1				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
		X				20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
	N					21A. TRANSITION REQUIREMENTS Standard: The LEA complies with requirements for transition planning for students.	The LEA has been provided with the names of individual students for whom corrective action is required.		
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: 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. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
Y						23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						CLASSROOM OBSERVATIONS			
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?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
						P 55. My child does classroom work in a regular classroom with students without disabilities.			
					3	Always			
					1	Sometimes			
					0	Rarely			
					1	Never			
					1	Don't Know			
					0	Does not Apply			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 1 0 1 0 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 3 0 1 0 0	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			
					3 1 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			
6	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
6	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
6	0	0				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?			
6	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
6	0	0				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?			
6	0	0				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
6	0	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	0				GE 80b. If yes, in what ways? Doing better, engaging with peer groups. Enjoys the curriculum, doing a great job with the work assigned. Enjoying the curriculum and doing a great job with it. Interacts with peers, building confidence. Opportunity to work in large and small settings. Getting good grades, completing work.			
0	0	6				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
6	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
6	0	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	6				GE 85b. If no, what training or support would assist you?			
6	0	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?			
8	0	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?			
8	0	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	2				SE 95c. If yes, what reasons were discussed for recommending removal? Needed help in some core subjects. The need for more support. Needed extra help. Needed more support and service. Needs Needed more services. Needs require more support and service. Due to needs.			
0	0	2				SE 95d. If yes, how was the amount of time that this student 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
						Specific times during the day on regular schedule. IEP team. IEP team. IEP team. Needs additional supports and services. Based on specific classes that were needed. Team Needed more service and support.			
7	0	3				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?			
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
7	0	3				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?			
9	0	1				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
6	3	1				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?			
						Topical Area 3: Performance Indicators			
		X				5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
	N					6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.	The LEA will develop an improvement plan to address meeting the SPP target for graduation rates.		

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
	N					7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.	The LEA will develop an improvement plan to address meeting the SPP target for drop out rates.		
		X				8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
	N					11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: 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 less than 40% of the day.		
	N					16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.	The LEA will develop an improvement plan to address meeting the SPP target to increase participation rate in state and local assessments.		
Y						16A. FSA-LOCAL ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			
1	0	9				FR 153. PTE-Consent Form is present in the student file			
1	0	9				FR 154. Demographic data			
1	0	9				FR 155. Reason(s) for referral for evaluation			
1	0	9				FR 156. Proposed types of tests and assessments			
1	0	9				FR 157. Contact person's name and contact information			
1	0	9				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
1	0	9				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			
4	1	5			20%	FR 194. PTRE-Consent Form is present in the student file			
4	0	6				FR 195. Demographic data			
4	0	6				FR 196. Reason for reevaluation			
4	0	6				FR 197. Types of assessment tools, tests and procedures to be used			
4	0	6				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
4	0	6				FR 199. Parent has selected a consent option			
4	0	6				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	10				FR 201. Agreement to Waive Reevaluation 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			
						EVALUATION REPORT (INITIAL) (File Reviews)			
1	0	9				FR 160. ER is present in the student file			
0	1	9			100%	FR 161. Evaluation was completed within timelines			
1	0	9				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)			
1	0	9				FR 163. Demographic data			
1	0	9				FR 164. Date report was provided to parent			
1	0	9				FR 165. Reason(s) for referral			
1	0	9				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
1	0	9				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
1	0	9				FR 168. Teacher observations and observations by related service providers, when appropriate			
1	0	9				FR 169. Recommendations by teachers			
1	0	9				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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				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.			
0	0	10				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)			
1	0	9				FR 173. Lack of appropriate instruction in reading			
1	0	9				FR 174. Lack of appropriate instruction in math			
1	0	9				FR 175. Limited English proficiency			
1	0	9				FR 176. Present levels of academic achievement			
1	0	9				FR 177. Present levels of functional performance			
1	0	9				FR 178. Behavioral information			
1	0	9				FR 179. Conclusions			
1	0	9				FR 180. Disability Category			
1	0	9				FR 181. Recommendations for consideration by the IEP team			
1	0	9				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			
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			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
9	0	1				FR 207. RR is present in the student file			
9	0	1				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)			
9	0	1				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)			
9	0	1				FR 210. Demographic data			
9	0	1				FR 211. Date IEP team reviewed existing evaluation data			
9	0	1				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
9	0	1				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
9	0	1				FR 214. Aptitude and achievement tests			
9	0	1				FR 215. Current classroom based assessments and local and/or state assessments			
9	0	1				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
9	0	1				FR 217. Teacher recommendations			
9	0	1				FR 218. Lack of appropriate instruction in reading			
9	0	1				FR 219. Lack of appropriate instruction in math			
9	0	1				FR 220. Limited English proficiency			
9	0	1				FR 221. Conclusion regarding need for additional data is indicated			
5	0	5				FR 222. Reasons additional data are not needed are included			
9	0	1				FR 223. Determination whether the child has a disability and requires special education			
9	0	1				FR 224. Disability category(ies)			
9	0	1				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
9	0	1				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
9	0	1				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
3	1	6			25%	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			
9	0	1				FR 239. Documentation of Evaluation Team Participants			
0	0	10				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
5	1	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
5	0	1	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
5	0	1	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0	4	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	4	2	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	6	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	6	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
5	0	5				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0				FR 241. Invitation is present in the student file			
10	0	0				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)			
9	1	0			10%	FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
6	0	4				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
6	0	4				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			
6	0	4				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
10	0	0				FR 248. Invited IEP team members			
10	0	0				FR 249. Date/time/location of meeting			
10	0	0				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
1	0	9				FR 252. Demographic data			
1	0	9				FR 253. Form designates required IEP team member(s) for whom attendance is not necessary			
1	0	9				FR 254. Form designates which members will submit written input prior to the meeting			
1	0	9				FR 255. Parent written consent is documented			
					0	FR 256. The team members excused:			
					1	a. General Education Teacher			
					0	b. Special Education Teacher			
						c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
10	0	0				FR 258. IEP was completed within timelines			
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
10	0	0				FR 261. Anticipated duration of services and programs			
3	0	7				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
10	0	0				FR 263. Parents			
6	0	4				FR 264. Student			
10	0	0				FR 265. General Education Teacher			
10	0	0				FR 266. Special Education Teacher			
9	0	1				FR 267. Local Education Agency Representative			
1	0	9				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
1	0	9				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			
9	1	0			10%	FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						SPECIAL CONSIDERATIONS (File Reviews)			
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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
3	0	7				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			
3	0	7				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
10	0	0				FR 281. Student's present levels of academic achievement			
10	0	0				FR 282. Student's present levels of functional performance			
6	0	4				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
9	0	1				FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
10	0	0				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			
						TRANSITION SERVICES (File Reviews)			
6	0	4				FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
6	0	4				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
6	0	4				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
6	0	4				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
6	0	4				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
6	0	4				FR 292c. Annual goals are related to the student's transition services			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
8	0	2				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA/Keystone Exams, ACCESS for ELLS, Alternate ACCESS for ELLS or PASA)			
4	0	6				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
4	0	6				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA/Keystone Exams			
3	0	7				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
3	0	7				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)			
8	0	2				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
3	0	7				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			
3	0	7				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
10	0	0				FR 302. Measurable Annual Goals			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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			
5	0	5				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
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			
10	0	0				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			
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			
9	0	1				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
9	0	1				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			
10	0	0				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			
10	0	0				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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 316. A conclusion regarding student eligibility for ESY			
10	0	0				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
3	0	7				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			
3	0	7				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						EDUCATIONAL PLACEMENT (File Reviews)			
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)			
2	0	8				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
10	0	0				FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
6	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
6	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
6	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
2	0	4	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?			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	1	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
4	1	1	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	5	0			P 32b. If no, what training or support would assist you? Need more information about my child's disability category and needs.			
4	0	2	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?			
6	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			
6	0	0	0			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?			
6	0	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	0	6	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	6	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		5	0		1	P 65. If you did not participate in your child's IEP meeting, what kept you from participating? g. other Appointment			
4	0	2				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
3	1	2				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
3	0	3				GE 76. Were those recommendations considered by the IEP team?			
6	0	0				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	3	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	0	0			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?			
6	0	0	0			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.			
6	0	0				GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
6	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
6	0	0				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?			
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?			
10	0	0				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?			
10	0	0				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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				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?			
8	0	2				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?			
8	0	2				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	2				SE 117b. If yes, in what ways? Grades have improved, socially interacting more. Making good grades, gaining skills. Class participation, positive interactions with peers. Working with peers and making contribution in class. Working with peers and making contribution in class. Has made great leaps in progress. Able to model learning styles and team work with others. Likes being with peers.			
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?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
6	0	0	0			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?			
6	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
						P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 0 0 1 1 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 0 1 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			
6	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
6	0	0				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
6	0	0				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
4	0	2				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?			
3	1	2				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	3				GE 79c. If yes, what reasons were discussed for recommending removal? Specific needs. More support and services. Academic concerns.			
0	0	3				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? IEP team. Team based on needs. Based on need for additional support and service.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	2				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?			
2	0	4				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
4	0	2				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?			
10	0	0				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?			
9	0	1				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
9	0	1				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?			
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)			
4	0	2	0			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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	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	0	2	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
5	0	1	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	6	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?			
2	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?			
9	0	1				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?			
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?			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
2	0	3	1			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
4	0	0	2			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?			
0	5	1	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	6	0			P 50c. If yes, what reasons were discussed for recommending removal?			
0	0	6	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided?			
2	1	1	2			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?			
5	1	0	0			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? Interacts with peers. Works on skills in groups. Opportunity for learning and socialization with peers. Improving in core content classes. Improving content area and learning life skills.			
0	0	5	0			P 50h. If no, what does your child need that he/she is not receiving in the class? Too fast paced, content needs to be slower and broken down more.			
					2 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			
						P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					6	Always			
					0	Sometimes			
					0	Rarely			
					0	Never			
					0	Don't Know			
					0	Does not Apply			
6	0	4				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
10	0	0				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?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
10	0	0				FR 328. NOREP/PWN is present in the student file			
9	1	0			10%	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			
10	0	0				FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
9	0	1				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)			
9	1	0			10%	FR 337. Signature of school district superintendent or charter school CEO or designee			
9	1	0			10%	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.)			
9	1	0			10%	FR 339. Parent has selected a consent option			
10	0	0				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						INTERVIEW RESULTS (Parent)			

Y	N	NA	D	K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	6	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?			
						5 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
							Topical Area 7: Additional Interview Responses			
							INTERVIEW RESULTS (Parent & Special Education Teacher)			
						5 0 0 0 1 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			
		0	0			1 2 1 1 2 2 5 1 5 1	P 66. Tell me anything you really like about your child's special education program. a. modifications b. progress reports c. staff-aide ratios d. staff's knowledge, training e. instructional materials g. staff open to suggestions, good communication i. support services j. student ratios k. staff's understanding and attitude l. more inclusion			
		3	0				P 67. Tell me anything you would like to change about the program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1	a. modifications			
					1	b. progress reports			
					1	d. staff's knowledge, training			
					1	e. instructional materials			
					1	g. staff open to suggestions, good communication			
					2	m. services provided outside neighborhood school			
					1	n. other			
						Fast pace setting in some areas.			
		0	0			P 68. The school explains what options parents have if the parent disagrees with a decision of the school.			
					2	a. Very strongly agree			
					4	c. Agree			
						P 69. Additional comments about your child's program. Sometimes I would like to have face to face meetings with specific staff.			
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?			
						Topical Area 8: Other Non-compliance Issues			
						Topical Area 9: Other Improvement Plan Issues			
						FSA 15A Parent Survey Results	Based on the results of the parent survey, the LEA will develop an improvement plan to address parent trainings.		
						FSA 19A Teacher Survey Results	Based on the results of the teacher survey, the LEA will develop an improvement plan to address teacher trainings, such as writing NOREPs, behavior management, use and knowledge of AT devices, and understanding how to differentiate instruction.		

Book
Board of Trustees Policy
Section
600 Finance
Title
Budget Preparation
Code
601
Status
Active
Adopted
August 1, 2016

**AGORA CYBER CHARTER SCHOOL
1018 W 8th Ave
King of Prussia PA 19406
Board of Trustees Policy**

BUDGET PREPARATION POLICY

1. **Purpose**

1.1 The Board of Trustees (the "Board") of **Agora Cyber Charter School** ("Charter School") considers the preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the education plan and strategic plans for Charter School. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of Charter School.

2. **Authority**

1.2 The budget should be studied by each member of the Board during its preparation but, upon adoption, it deserves the support of all members of the Board regardless of their position when adoption was voted.

1.3 The responsible administrator shall set general priorities for expenditures for:

- Staff necessary to maintain current programs
- Technology, equipment, and supplies to maintain current programs, and additional staff necessary to expand or improve current programs
- New technology, equipment, or supplies necessary to improve or expand current programs

The proposed budget should contain for Board review:

- Estimated revenue and expenditures in each financial category for the previous fiscal year
- Estimated revenue and expenditures in each financial category for the upcoming fiscal year
- Student enrollment for the upcoming school year
- Amount of surplus anticipated at the end of the current fiscal year
- Explanation of each item of expense proposed, upon request

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book Board of Trustees Policy
Section 600 Finance
Title Procurement
Code 602
Status Active
Adopted August 1, 2016
Last Revised March 4, 2019

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, PA 19406**

Board of Trustees

Procurement Policy

Agora Cyber Charter School maintains the following purchasing procedures.

A. Responsibility for Purchasing

The Board of Trustees of Agora Cyber Charter School has outlined standard Charter School purchasing responsibility, methods of purchasing, price quotations and bid requirements in the following Board policies and their accompanying administrative regulations or procedures:

- Disqualifications, Suspension or Debarment of Bidders Policy
- Internal Controls Policy
- Payment of Claims Policy
- Purchases Subject to Bid Policy
- Purchases Budgeted Policy

B. Purchase Methods

When a request for purchase of equipment, supplies or services has been submitted and approved as outlined below, the procurement method to be used will be determined based on the total cost of the purchase as further outlined below. This procedure outlines how the cost thresholds for

determining when the quote or formal bidding procedures that are required by state law as reflected in the Purchases Subject to Bid Policy must be modified when making purchases for federally funded purposes to which the Uniform Grant Guidance or USDA regulations apply, so as to comply with both state and federal requirements. Final determination of which purchasing procedures are to be applied is delegated to the Chief Financial Officer under the authority of the Board.

Standard Procurement Documents and Purchase Request Process

Agora Cyber Charter School shall use purchase orders or requisition order forms for purchase requests in accordance with the applicable purchase method. Agora Cyber Charter School shall use paper and/or electronic purchasing records, which are pre-numbered and are accessible to designated purchasing staff in the Charter School main office.

Purchase requests by an employee must be submitted to the Principal/Director. Purchase of all budgeted items or items approved by the Chief Executive Officer must be initiated by use of a purchase order or requisition submitted to the Chief Financial Officer.

Purchase orders and requisitions shall contain information including, but not limited to:

1. Description of the services to be performed or goods to be delivered.
2. Location of where services will be performed or goods will be delivered.
3. Appropriate dates of service or delivery.

Documentation on purchase orders and requisitions shall be maintained in accordance with the Charter School's Records Management Policy and records retention schedule.

Contracts shall be reviewed by the Chief Executive Officer prior to submission to the Board for approval.

Contracts to which the Uniform Grant Guidance apply shall contain the clauses specified in Appendix II to 2 CFR Part 200 (Contract Provisions for Non-Federal Entity Contracts

Under
Federal Awards), when applicable.

Purchases up to \$3,499 (Micro-Purchases)

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed \$3,000. The micro-purchase method is used in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.

To the extent practicable, Agora Cyber Charter School distributes micro-purchases equitably among qualified suppliers when the same or materially interchangeable products are identified and such suppliers offer effectively equivalent rates, prices and other terms. The Chief Financial Officer will be responsible to determine the equitable distribution of micro-purchases. Micro-purchases may be awarded without soliciting competitive quotations if Agora Cyber Charter School considers the price to be reasonable. Agora Cyber Charter School maintains evidence of this reasonableness in the records of all micro-purchases. Reasonable means that sound business practices were followed and the purchase is comparable to market prices for the geographic area. Such determinations of reasonableness may include comparison of the price to previous purchases of the same item or comparison of the price of items similar to the item being purchased.

Even if the cost of a purchase qualifies it as a micro-purchase, bidding or small purchase procedures may be used optionally when those procedures may result in cost savings.

Purchases between \$3,500 and \$150,000 (Small Purchase Procedures)

Small purchase procedures are those relatively simple and informal procurement

methods for securing services, supplies, or other property that do not cost more than \$150,000. If small purchase procedures are used, price or rate quotations are obtained from at least three (3) qualified sources.

Because state law does not require bidding for the purchase of services other than construction, maintenance, or repairs on school facilities regardless of total cost, small purchase procedures, including a Request for Proposal (RFP) procedure, may be used for procurement of such other services except when the estimated total cost will be at or over the federal threshold at which formal competitive bidding is required (\$150,000).

Purchases Over \$150,000

Sealed Bids (Formal Advertising): For purchases over \$150,000, bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the following conditions apply:

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
- Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal advertised; publicly governments, the invitation for bids must be publicly advertised.
- The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;

- All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
- A firm fixed price contract award must be made in writing to the lowest responsive and responsible bidder.

Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

Competitive Proposals: The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- Proposals must be solicited from an adequate number of qualified sources; and
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

Agora Cyber Charter School may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

Competitive proposals shall be evaluated by the CEO based on factors including but not limited to:

- Cost.
- Experience of contractor.
- Availability.
- Personnel qualifications
- Project management expertise.
- Understanding the Charter School needs.

Evaluations shall be completed in a timely manner, documented and shall be reviewed by the Board.

Contract/Price Analysis: Agora Cyber Charter School performs a cost or price analysis in connection with every procurement action in excess of \$150,000, including contract modifications.

2 C.F.R. § 200.323(a). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, Chief Financial Officer must come to an independent estimate prior to receiving bids or proposals. 2 C.F.R. § 200.323(a). As part of the analysis, the Chief Financial Officer will enact established business practices which may include evaluation of similar prior procurements and a review process.

When performing a cost analysis, the Chief Financial Officer negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. 2 C.F.R. § 200.323(b).

Noncompetitive Proposals (Sole Sourcing)

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from

only one source and may be used only when one or more of the following circumstances apply:

- The item is available only from a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from Agora Cyber Charter School; or
- After solicitation of a number of sources, competition is determined inadequate.

In addition to standard procurement policy and procedures, the Charter School will document the grounds for using the noncompetitive method in lieu of an otherwise required competitive method of procurement, which may include written confirmation from the contractor as the sole source of the item. Documentation must be submitted to and maintained by the Business Office.

All noncompetitive proposals will ultimately be approved by the Board. The Charter School may utilize legal advice from the solicitor regarding noncompetitive proposals.

A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$150,000.

C. Purchase Cards

Agora Cyber Charter School approves the use of procurement cards for permissible purchases by designated employees to improve the efficiency of purchasing activities, reduce processing expenses, improve controls for small-dollar purchases, and streamline contractor payment.

Procurement cards may be used for purchases under federal programs. The use of procurement cards is governed by Board Procurement Cards and established administrative regulations.

D. Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open

competition

consistent with 2 C.F.R § 200.319. In order to ensure objective contractor performance and

eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded

from competing for such procurements. Some of the situations considered to be restrictive of

competition include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement;
- and
- Any arbitrary action in the procurement process.

EDGAR further requires the following to ensure adequate competition.

Geographical Preferences Prohibited

Agora Cyber Charter School must conduct procurements in a manner that prohibits the use of

statutorily or administratively imposed state, local, or tribal geographical preferences in the

evaluation of bids or proposals, except in those cases where applicable federal statutes expressly

mandate or encourage geographic preference. When contracting for architectural and engineering

(A/E) services, geographic location may be a selection criterion provided its application leaves an

appropriate number of qualified firms, given the nature and size of the project, to compete for the

contract.

Prequalified Lists

Agora Cyber Charter School must ensure that all prequalified lists of persons, firms, or

products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, Agora Cyber Charter School must not preclude potential bidders from qualifying during the solicitation period.

Solicitation Language

Agora Cyber Charter School must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

A. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals. 2 C.F.R Federal Procurement System Standards

Avoiding Acquisition of Unnecessary or Duplicative Items

Agora Cyber Charter School must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration is given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis must be made of leases versus purchase alternatives, and another other appropriate analysis to determine the most economical approach.

These considerations are given as part of the process to determine the allowability of

each purchase
made with federal funds.

To foster greater economy and efficiency, Agora Cyber Charter School enters into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

Use of Federal Excess and Surplus Property

Agora Cyber Charter School considers the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

Debarment and Suspension

Agora Cyber Charter School awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

Agora Cyber Charter School may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 Agora Cyber Charter School verifies that the vendor with whom Agora Cyber Charter School intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

All successful contractors must provide written certification that they have not been suspended or debarred from federal projects. The Chief Financial Officer will be responsible for verification.

Such verification may include accessing the online federal System for Award Management (SAM) to determine whether any relevant party is subject to any suspension or debarment restrictions.

Maintenance of Procurement Records

Agora Cyber Charter School must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following:
rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

Time and Materials Contracts

Agora Cyber Charter School may use a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to Agora Cyber Charter School is the sum of: the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, Agora Cyber Charter School must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Settlements of Issues Arising Out of Procurements

Agora Cyber Charter School alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve Agora Cyber Charter School of any

contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

Protest Procedures to Resolve Dispute

Agora Cyber Charter School maintains protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency. Protest procedures will be acted on in accordance with current state law and regulations, established Charter School administrative regulations and the advice of the solicitor.

Food Service Program Notes:

Exemption from Bidding for Perishable Food Items -

The School Code exempts purchases of perishable food items from bidding requirements. Bidding for perishable food items is required only if the cost would be at or over the federal threshold at which formal competitive bidding is required (\$150,000). Small purchase procedures may be used for purchases below \$150,000, or micro-purchase procedures for purchases below \$3,500. Use of bidding should be considered as an option if it is feasible and likely to result in cost savings.(24 P.S. Sec. 504(d))

Geographic Preferences -

The Charter School is permitted to apply a geographic preference when procuring unprocessed locally grown or locally raised agricultural products. When a geographic preference is applied, the Charter School has discretion to determine the local area to which the geographic preference option will be applied.

Unprocessed locally grown or locally raised agricultural products means only those agricultural products that retain their inherent character. The effects of the following food handling and preservation techniques shall not be considered as changing an agricultural product

into a product of a different kind or character: cooling; refrigerating; freezing; size adjustment made by peeling, slicing, dicing, cutting, chopping, shucking, and grinding; forming ground products into patties without any additives or fillers; drying/dehydration; washing; packaging (such as placing eggs in cartons), vacuum packing and bagging (such as placing vegetables in bags or combining two (2) or more types of vegetables or fruits in a single package); the addition of ascorbic acid or other preservatives to prevent oxidation of produce; butchering livestock and poultry; cleaning fish; and the pasteurization of milk. (7 CFR Sec. 210.21, 215.14a, 220.16)

Buy American -

The Charter School shall purchase, to the maximum extent practicable, domestic commodities or products for food service purposes.

Mandatory Contract Clauses -

The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts: (7 CFR Sec. 210.21, 215.14a, 220.16)

1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
2. (a) The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or (b) The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
3. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;

4. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;
5. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
6. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.

Contracts with Food Service Management Companies -

Procedures for selecting and contracting with a food service management company (FSMC) shall comply with guidance provided by the Pennsylvania Department of Education, Division of Food and Nutrition, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts. (7 CFR Sec. 210.16, 210.19, 210.21, 215.14a, 220.16)

Pre-Plated Meals -

Procedures for selecting and contracting with contractors of pre-plated meals shall comply with guidance provided by the Pennsylvania Department of Education, Division of Food and Nutrition, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts. (7 CFR Sec. 210.16, 210.19, 210.21, 220.16)

Book	Board of Trustees Policy
Section	600 Finance
Title	Cash Management
Code	603
Status	Active
Adopted	August 1, 2016

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, PA 19406
Board of Trustees Policy
Cash Management Policy**

Agora Cyber Charter School will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by Agora Cyber Charter School, in accordance with the Cash Management Improvement Act at 31 CFR Part 205.

Generally, Agora Cyber Charter School receives payment from the Pennsylvania Department of Education on a reimbursement basis. 2 C.F.R. § 200.305. However, if Agora Cyber Charter School receives an advance in federal grant funds, Agora Cyber Charter School will remit interest earned on the advanced payment quarterly to the federal agency consistent with 2 C.F.R. § 200.305(b)(9).

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the LEA.

Interest would not accrue if the LEA uses nonfederal funds to pay the vendor and/or employees prior to the funds being drawn down from the G5 system, commonly known as a reimbursement.

Payment Methods

Reimbursements: Agora Cyber Charter School will initially charge federal grant expenditures to nonfederal funds.

Agora Cyber Charter School's Chief Financial Officer will request reimbursement for actual expenditures incurred under the federal grants quarterly. Reimbursement requests will be submitted through the Montgomery County Intermediate Unit to the Pennsylvania Department of Education. All reimbursements are based on actual disbursements, not on obligations.

The Pennsylvania Department of Education will process reimbursement requests within the timeframes required for disbursement.

Consistent with state and federal requirements, Agora Cyber Charter School will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Pennsylvania Department of Education review upon request.

Reimbursements of actual expenditures do not require interest calculations.

Advances: To the extent Agora Cyber Charter School receives advance payments of federal grant funds, Agora Cyber Charter School will strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, Agora Cyber Charter School attempts to expend all drawn downs of federal funds within 72 hours of receipt.

Agora Cyber Charter School will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. Agora Cyber Charter School will begin to calculate interest earned on cash balances once funds are deposited into Agora Cyber Charter School's account.

Agora Cyber Charter School may retain up to \$500 of interest earned per year.

Book	Board of Trustees Policy
Section	600 Finance
Title	Conflict of Interest
Code	604
Status	Active
Adopted	August 1, 2016

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, PA 19406**

**Board of Trustees Policy
Conflict of Interest**

Standards of Conduct

In accordance with 2 C.F.R. §200.18(c)(1), Agora Cyber Charter School maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The officers, employees, and agents of Agora Cyber Charter School may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value.

State Law

This Policy does not supersede the Pennsylvania Public Official and Employee Ethics Act, 65 PA

C.S. §1101 et seq. It is mandatory that in all respects the State Ethics Act also be followed.

The Chief Financial Officer shall be responsible for monitoring and enforcing provisions, to the

best of his/her knowledge, of application state and federal statute and regulation, including but not

limited to, the Pennsylvania Public School Code and the Pennsylvania Public Official and

Employees Ethics Law. The Chief Financial Officer may inquire about employee financial

interests when in question.

Definitions

Nominal value – an unsolicited gift with a value of \$25.00 or less

Immediate family – include a spouse, children, parents, siblings and domestic partner or the employee, officer, or agent.

Financial or other interest – anything of monetary value, including but not limited to, salary, consulting fees, honoraria, equity interests (e.g., stocks, stock options, or other ownership interests), interests in real or personal property, dividends, royalties, rent, capital gains, intellectual property (e.g., patents, copyrights and royalties from such rights).

Reporting Conflicts of Interest

District personnel shall abstain from participation in any decision involving businesses or real

property for which they hold a financial or substantial interest. All employees have an obligation

to report the facts and circumstances of any known conflict of interest, both real and potential, to

their immediate supervisor immediately upon learning of the conflict.

The alternative process for reporting conflicts of interest if the person receiving the report is

involved in the conflict, both real and potential, shall be to submit the report to the supervisor of

the person who would normally receive the report.

The Chief Executive Officer will remove an employee from a procurement transaction if there is a conflict of interest, in addition to securing proper documentation to show that the employee has properly recused him or herself.

Review and Training

All Agora Cyber Charter School employees shall review the provisions of the Conflict of Interest Policy annually. Principals shall be responsible for review with staff members at schools. Training of the reporting process will take place with central office administrators and principals annually during one of the regularly scheduled administrative meetings held with the Chief Executive Officer.

Organizational Conflicts

If there are any organizational conflicts, as detailed, proper notification will be given to the Business Office so that it may be reviewed with the District's solicitor for legal guidance. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization. 2 C.F.R. §200.318 (c)(2)

Disciplinary Actions

Disciplinary actions will be taken against any individual who violates the standards of conduct.

Book Board of Trustees Policy
Section 600 Finance
Title Allowability of Costs
Code 605
Status Active
Adopted August 1, 2016

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia PA 19406
Board of Trustees
Allowability of Costs**

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval from the state.

When determining how Agora Cyber Charter School will spend its grant funds, the Director of Federal Programs will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service.

All costs supported by federal education funds must meet the standards outlined in EDGAR, 2

C.F.R. Part 3474 and 2 C.F.R. Part 200, Subpart E, which are provided in the bulleted list below.

The Director of Federal Programs must consider these factors when making an allowability determination. Additional helpful questions to ask when making allowability determinations are located on page 6 of this policy.

- Be Necessary and Reasonable for the performance of the federal award. District staff must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur

the

cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of Agora Cyber Charter School or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to Agora Cyber Charter School, its employees, its students, the public at large, and the federal government.
- Whether Agora Cyber Charter School significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. 2 C.F.R. §200.404

While 2 C.F.R. §200.404 does not provide specific descriptions of what satisfies the "necessary" element beyond its inclusion in the reasonableness analysis above,

necessary

is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether

a cost is necessary is whether Agora Cyber Charter School can demonstrate that the cost

addresses an existing need, and can prove it. For example, Agora Cyber Charter School

may deem a language skills software program necessary for a limited English proficiency

program.

When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant program.
- Whether the cost is identified in the approved budget or application.
- Whether there is an educational benefit associated with the cost.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses program goals and objectives and is based on program data.

- **Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. §200.405. For example, if 50% of a teacher's salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program.

- **Consistent with policies and procedures** that apply uniformly to both federally-financed and other activities of Agora Cyber Charter School.

- **Conform to any limitations** or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.

- **Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.

- **Adequately documented.** All expenditures must be properly documented.

- Be determined in accordance with general accepted accounting principles (GAAP), unless provided otherwise in Part 200.

- **Not included as a match or cost-share,** unless the specific federal program authorizes federal costs to be treated as such. Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.

- **Be the net of all applicable credits.** The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 C.F.R. §200.406.

Selected Items of Cost

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected

Items of Cost) at 2 C.F.R. §§ 200.420-200.475. These cost items are listed in the chart below

along with the citation where it is discussed whether the item is allowable. Please do not assume

that an item is allowable because it is specifically listed in the regulation as it may be unallowable

despite its inclusion in the selected items of cost section. The expenditure may be unallowable for

a number of reasons, including: the express language of the regulation states the item is

unallowable; the terms and conditions of the grant deem the item unallowable; or State/local

restrictions dictate that the item is unallowable. The item may also be unallowable because it does

not meet one of the cost principles, such as being reasonable because it is considered too expensive.

If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

District personnel responsible for spending federal grant funds and for determining allowability

must be familiar with the Part 200 selected items of cost section. Agora Cyber Charter School

must follow these rules when charging these specific expenditures to a federal grant. When

applicable, District staff must check costs against the selected items of cost requirements to ensure

the cost is allowable. In addition, State, District and program-specific rules may deem a cost as

unallowable and District personnel must follow those non-federal rules as well.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

Item of Cost	Citation of Allowability Rule
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428

Commencement and convocation costs	2 CFR § 200.429
Compensation - personal services	2 CFR § 200.430
Compensation - fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471

Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

Helpful Questions for Determining Whether a Cost is Allowable

In addition to the cost principles and standards described above, district staff can refer to this section for a useful framework when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions:

- Is the proposed cost allowable under the relevant program?
- Is the proposed cost consistent with an approved program plan and budget?
- Is the proposed cost consistent with program specific fiscal rules?
 - o For example, Agora Cyber Charter School may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
- Is the proposed cost consistent with EDGAR?
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?
- Is the proposed cost is consistent with the underlying needs of the program? For example, program funds must benefit the appropriate population of students for which they are allocated. This means that, for instance, funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for limited English proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students.
- Will the cost be targeted at addressing specific areas of weakness that are the focus of the program, as indicated by available data?

Any questions related to specific costs should be forwarded to the Federal Programs Coordinator who shall consult with the school solicitor for clarification as appropriate.

Book	Board of Trustees Policy
Section	600 Finance
Title	Allowability of Costs Federal Programs
Code	606
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia PA 19406**

Board of Trustees

Allowability of Costs: Federal Programs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval from the state.

Delegation of Responsibility

When determining how the Charter School will spend its grant funds, the Business Manager will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service.

Allowability Determinations

All costs supported by federal education funds must meet the standards outlined in Education Department General Administrative Regulations ("EDGAR"), 2 CFR Part 3474 and 2 CFR Part 200, Subpart E. The Business Manager must consider these factors when making an allowability determination.

Part 200 sets forth general cost guidelines that must be considered, as well as rules for specific types of items, both of which must be considered when determining whether a cost is an allowable expenditure of federal funds. The expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins)), along with

accompanying program regulations, nonregulatory guidance and grant award notifications.

Restrictions in state and local rules or policy also must be considered. Whichever allowability requirements are stricter will govern whether a cost is allowable.

General allowability determination factors include the following:

1. Be Necessary and Reasonable for the performance of the federal award. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the Charter School or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individual incurring the cost acted with prudence in the circumstances considering responsibilities to the Charter School, its employees, its students, the public at large, and the federal government.
- Whether the Charter School significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. (2 CFR Sec. 200.404)

Whether a cost is **necessary** will be determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is

necessary is whether the Charter School can demonstrate that the cost addresses an existing need, and can prove it.

When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the federal award program.
 - Whether the cost is identified in the approved budget or application.
 - Whether there is an educational benefit associated with the cost.
 - Whether the cost aligns with identified needs based on results and findings from a needs assessment.
 - Whether the cost addresses program goals and objectives and is based on program data.
2. Allocable to the federal award. A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. (2 CFR Sec. 200.405)
 3. Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the school entity.
 4. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.
 5. Consistent treatment. A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
 6. Adequately documented. All expenditures must be properly documented.
 7. Be calculated in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in Part 200.

8. Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such. Some federal program statutes require the nonfederal entity to contribute a certain amount of nonfederal resources to be eligible for the federal program.
9. Be the net of all applicable credits. The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. (2 CFR Sec. 200.406)

Selected Items of Cost

Charter School personnel responsible for spending federal grant funds and for determining allowability must be familiar with and refer to the Part 200 selected items of cost section. These rules must be followed when charging these specific expenditures to a federal grant. When applicable, employees must check costs against the selected items of cost requirements to ensure the cost is allowable, and also check state, Charter School and program-specific rules.

Any questions related to specific costs should be forwarded to the Business Manager who shall consult with the school solicitor for clarification as appropriate.

Book	Board of Trustees Policy
Section	600 Finance
Title	Bank Accounts
Code	607
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

BANK ACCOUNTS POLICY

The Board of Trustees ("Board") of the Agora Cyber Charter School ("Charter School") shall designate one or more bank(s) and trust companies as depository(s) for the safeguarding of school funds by a majority vote of the Board in accordance with the Bylaws.

Each designated depository shall be federally secured and insured by the FDIC and such deposits shall be so secured and insured in accordance with law.

Each designated depository shall be advised not to cash checks payable to Agora Cyber Charter School but to deposit said checks to Charter School's accounts.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book Board of Trustees Policy
Section 600 Finance
Title Administration of Federal Funds
Code 608
Status Active
Adopted February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, PA 19406
Board of Trustees Policy**

**Administration of Federal Funds – Type of Costs, Obligations and
Property Management**

The Agora Cyber Charter School (“Charter School”) establishes and maintains Board policies, administrative regulations and procedures on administration of federal funds in federal programs as required by the Uniform Grant Guidance and other federal, state and local laws, regulations and requirements. The Charter School’s financial management system includes internal controls and grant management standards in the following areas.

Direct and Indirect Costs

Direct costs – costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

Indirect costs – costs incurred for a common or joint purpose benefiting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. (2 CFR Sec. 200.405, 200.413)

Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs.

Direct and indirect costs shall be determined in accordance with law, regulations, the terms and conditions of the federal award, and the Charter School’s negotiated indirect cost rate.

The Charter School shall develop an indirect cost rate proposal and cost allocation plan in accordance with law, regulations and the terms and conditions of the federal award.

Timely Obligation of Funds

Obligations – orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the Charter School during the same or a future period.

All obligations must occur between the beginning and ending dates of the federal award project, which is known as the period of performance. The period of performance is dictated by law and regulations and will be indicated in the federal award. Specific requirements for carryover funds may be specified in the federal award and must be adhered to by the Charter School. (2 CFR Sec. 200.77, 200.309)

The Charter School will handle obligations and carry over of state-administered and direct grants in accordance with state and federal law and regulations, and the terms and conditions of the federal award. Carryover will be calculated and documented by the Business Manager.

The Charter School may exercise an extension of the period of performance under a direct grant in accordance with law, regulations and the terms and conditions of the federal award when written notice is provided to the federal awarding agency at least ten (10) calendar days prior to the end of the period of performance. (2 CFR Sec. 200.308(d)(2))

The CEO along with the Business Manager will decide when an extension of the period of performance is necessary and will recommend that the Board approve this process.

The CEO along with the Business Manager will develop the required written notice, including the reasons for the extension and revised period of performance; the notice will be issued no later than ten (10) calendar days prior to the end of the currently documented period of performance in the federal award.

The Charter School must seek approval from the federal awarding agency for an extension of the period of performance when the extension is not contrary to federal law or regulations, and the following conditions apply:

- a. The terms and conditions of the federal award prohibit the extension;
- b. The extension requires additional federal funds; or
- c. The extension involves any change in the approved objectives or scope of the project. (2 CFR Sec. §200.308)

The CEO along with the Business Manager will determine when an extension must be requested for approval by the federal awarding agency, draft the written request and notify the Board of the requested extension.

Management of Property Acquired With Federal Funds

Contract and Purchasing Administration -

The Charter School maintains internal controls, administrative regulations and procedures to ensure that contractors deliver goods and services in accordance with the terms, conditions and specifications of the designated contract, purchase order or requisition.

Property Classifications -

Property shall be classified as equipment, supplies, computing devices and capital assets as defined and specified in accordance with law, regulations and Board policy.

Inventory Control/Management -

All property purchased with federal funds, regardless of cost, will be inventoried as a safeguard.

Inventory will be received by the department or program requesting the item; designated staff will inspect the property, compare it to the applicable purchase order or requisition, and ensure it is appropriately logged and tagged in the Charter School's property management system.

Items acquired will be physically labeled by source of funding and acquisition date.

Inventory records of equipment and computing devices must be current and available for review and audit, and include the following information:

- a. Description of the item, including any manufacturer's model number.
- b. Manufacturer's serial number or other identification number.
- c. Identification of funding source.
- d. Acquisition date and unit cost.
- e. Source of items, such as company name.
- f. Percentage of federal funds used in the purchase.
- g. Present location, use, condition of item, and date information was reported.
- h. Pertinent information on the ultimate transfer, replacement or disposition of the item and sale price of the property.

Inventory will be updated as items are sold, lost or stolen, or cannot be repaired, and new items are purchased.

Physical Inventory -

Physical inventory of property will be completed by designated Charter School staff in accordance with applicable federal and state law and regulation and Board policy.

The physical inventory of items will be conducted annually, and the results will be reconciled with the inventory records and reported to the federal awarding agency.

Maintenance -

The Charter School establishes adequate maintenance procedures to ensure that property is maintained in good condition in accordance with law, regulation and Board policy.

Safeguards -

The Charter School ensures that adequate safeguards are in place to prevent loss, damage or theft of property:

- a. Any loss, damage or theft will be reported to the CEO and investigated and fully documented, and may be reported to local law enforcement.
- b. If stolen items are not recovered, the Charter School will submit copies of the investigative report and insurance claim to the federal awarding agency.
- c. The Charter School may be responsible for replacing or repairing lost, damaged, destroyed or stolen items.
- d. Replaced equipment is property of the originally funded program and should be inventoried accordingly.
- e. Charter School property may only be loaned in accordance with Board policy and administrative regulations.

Disposition of Property Acquired with Federal Funds –

When the Charter School determines that equipment or supplies acquired under a federal award are no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Principal will contact the federal awarding agency or pass-through entity administering the program to obtain disposition instructions, based on the fair market value of the equipment or supplies.

Generally, items with a fair market value of \$5,000 or less that are no longer effective may be retained, sold, purged, or transferred to the Charter School. For items with a fair market value greater than \$5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If the Charter School will be replacing the equipment or supplies, the Charter School may use the existing equipment or supplies as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

The Business Manager will be responsible for contacting the federal awarding agency and determining the process for disposition of equipment or supplies.

The Charter School may use the following methods in disposing of unnecessary equipment or supplies acquired with federal funds:

- a. Public auction and/or online sale – generally conducted by a licensed auctioneer.
- b. Salvage – scrap sold to local dealers.

- c. Negotiated sale – normally used when disposing of items of substantial value.
- d. Sealed bid – normally used for items of substantial value or unique qualities.
- e. Pre-priced sale – large quantities of obsolete or surplus equipment or supplies may be sold by this method.
- f. Donation to charitable organizations, for equipment or supplies with little to no value.
- g. Disposition to trash for equipment or supplies with no value.

The Business Manager will be responsible for maintaining records of obsolete and surplus property disposed of, and will report to the federal awarding agency when required.

Book	Board of Trustees Policy
Section	600 Finance
Title	Finances
Code	609
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

FINANCES POLICY

The Board of Trustees (the "Board") of the Agora Cyber Charter School ("Charter School") recognizes its responsibility to the taxpayers to be sure that public monies expended by the Charter School are utilized for the furtherance of pupil education in a manner that will ensure full value to the taxpayers, and that adequate constraints and records are established to ensure that end.

The Chief Executive Officer ("CEO") has the authority and responsibility, in conjunction with the Board to prepare the budget. The Board has the authority and responsibility to approve the budget, winning bids, and resolutions authorizing certain expenditures of the Charter School.

To meet the goals of this policy, the Board requires the CEO to establish sound accounting procedures based upon State and federal recommended accounting procedures and upon the recommendation of the local, state, and federal auditors, and to institute effective business practices and recommend suitable accounting equipment, where necessary.

In accordance with State law, the Board will authorize an annual audit by an independent auditor. In addition, a Board audit committee may be established.

**TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE
CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR
APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE
STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.**

Book Board of Trustees Policy
Section 600 Finance
Title Internal Controls
Code 610
Status Active
Adopted February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

INTERNAL CONTROLS POLICY

Internal controls are designed to safeguard assets and help to detect losses from employee dishonesty or error. A fundamental concept in a good system of internal control is the segregation of duties. Although the size of the Agora Cyber Charter School (“Charter School”) accounting staff prohibits complete adherence to this concept, implementing the following practices will improve existing internal control without impairing efficiency^[A1].

Internal controls are hereby adopted in the following areas:

- **CASH RECEIPTS**
- **PETTY CASH**
- **CHECK ISSUANCE AND CASH DISBURSEMENTS**
- **ACCOUNTING SYSTEM**
- **INSURANCE COVERAGE**
- **EXPENSE REPORTS**
- **FINANCES**
- **BUDGET**
- **PURCHASES OF GOODS & SERVICES**
- **STAFFING AND HIRING**
- **PAYROLL**
- **CREDIT, DEBIT AND/OR CHARGE CARDS**
- **SCHOOL PROPERTY RECORDS**
- **ADDITIONAL MISCELLANEOUS ITEMS**

CASH RECEIPTS

An employee who is not responsible for accounting functions, such as the secretary or administrative assistant, shall open all incoming mail. In addition, this individual shall be responsible for:

1. Recording the cash receipts.
2. Preparing the daily bank deposit.
3. Forwarding the cash receipts listing (along with remittance advice) to the Charter School's accounting staff ("Business Manager").

Once the Charter School's Business Manager has received the cash receipts listing, he/she will be responsible for posting incoming cash receipts to the general ledger and detail customer accounts. The Charter School's Business Manager shall also be responsible for posting cash receipts for monies received for student lunches and all student activities such as summer school, etc.

In addition, the Business Manager shall be responsible for depositing cash receipts intact on a weekly basis.

PETTY CASH

One petty cash fund shall be used instead of multiple miscellaneous cash accounts. Disbursements from the petty cash fund shall be controlled in the same manner as disbursements from the checking account.

To provide for proper control and recording of petty cash, an "imprest system" shall be established. An imprest system is an account set up to make change or pay small obligations for which the issuance of a formal voucher and check would be too expensive and/or time consuming. Imprest accounts derive their name from the fact that the account balance is maintained at a fixed level by regular reimbursement for the exact amount of the disbursements.

Under such a system, the amount of cash in the petty cash fund shall be adequate to handle all petty cash transactions for a short period of time, but the balance shall not exceed \$500^[A2].

Formal petty cash vouchers are to be used for all working fund disbursements. Such vouchers shall be properly approved and supported and shall be signed and dated by the payee. The maximum amount for individual fund disbursements shall be \$100^[A3].

The petty cash fund shall be reimbursed periodically with a check made payable to the petty cash custodian (the Chief Executive Officer ("CEO") or his/her designee). Proper expense accounts shall be charged as reimbursements are made. In addition, the CEO along with the Board of Trustees ("Board") shall set restrictions concerning the type and amount of transactions that can be handled through the petty cash fund. All disbursements are to be approved by an authorized person (one or more Board members and/or the CEO), and supported by petty cash vouchers indicating the proper account distribution. To prevent possible reuse, petty cash vouchers and supportive documents shall be cancelled by stamping "PAID."

CHECK ISSUANCE AND CASH DISBURSEMENTS

When paying bills, the Charter School's Business Manager shall:

- Indicate on the invoice that the checking of prices and cash discounts are correct by initialing such.
- Cancel invoices by attaching a copy of the check stub to the invoice.
 - Have the persons signing the check (Board members, CEO) initial the invoice to indicate review of the invoice. Two signatures are required for all checks above the amount approved by the Board for CEO signature alone. These two signatures shall consist of the CEO or designee, if applicable, and an authorized Board Trustee.
- Signed checks shall be handed over to the secretary and/or administrative assistant to be mailed out. Such checks are to be mailed without allowing them to be returned to the employee(s) responsible for accounts payable.

The CEO may not authorize purchases or sign checks for items greater than \$500 that are not included in the school's annual, board approved budget.

The CEO may authorize purchases and sign checks for items that are captured in the school's annual, board approved budget up to \$5,000. Items above \$5,000 require two signatures and prior board approval, with the following exceptions:

- Health and Liability insurance payments
- Food Services purchases

The CEO may engage in contracts for services or goods that are captured in the school's annual, board approved budget up to \$10,000 with a term of one year or less. Contracts above \$10,000, or with a term of more than one year, require prior board approval.

ACCOUNTING SYSTEMS

No transaction shall be posted to a prior year or prior month by Charter School's Business Manager nor shall any transaction be changed or deleted by the Business Manager. If deemed necessary, the Charter School's accounting firm with prior Board approval shall make such adjustments. Controls within accounting systems shall be modified to prevent such changes.

FIDELITY INSURANCE COVERAGE

Any employee who handles cash (either its receipt or disbursement) or who holds a position of financial trust must have fidelity bond insurance coverage. The adequacy of

such coverage shall be subject to Board review with the Charter School's insurance agent on an annual basis at a minimum.

EXPENSE REPORTS

All seminars and/or professional development courses are subject to prior approval by the CEO and/or Board of Trustees. The Charter School shall reimburse the employee for fees incurred as related to:

- conference fees
- hotel lodging
- travel to and from the conference
- meals (subject to a maximum reimbursement of \$35 per day)

Upon returning from such seminars/training, if an employee wishes to be reimbursed for the types of expenses mentioned above, he/she must submit a Charter School Expense Report (with attached receipts) to the CEO. The expense report shall include any and all amounts paid by the Charter School along with any out-of-pocket employee expenses that are to be reimbursed by the Charter School. If the amount of the cash advanced exceeds the total allowable expenses, the employee shall owe the Charter School the difference. If the total allowable expenses exceed the amount advanced, the employee shall be owed the difference.

FINANCES

Public monies expended by the Charter School shall be utilized for the furtherance of pupil education in a manner that will ensure full value to the taxpayers and that adequate constraints and records are established to ensure that end.

The CEO has the authority and responsibility, in conjunction with the Board, to prepare the budget. The Board has the authority and responsibility to approve the budget, the bids, and pass a resolution authorizing the expenditures of the Charter School.

The Board requires the CEO to establish sound accounting procedures based upon State and Federal recommended accounting procedures and upon the recommendation of the local, state, and federal auditors and to institute effective business practices and recommend suitable accounting equipment, where necessary.

In accordance with State law, the Board will authorize an annual audit by an independent auditor.

BUDGET

The budget shall be designed to reflect the Charter School's objectives for the education of the students. Therefore, it must be organized and planned to ensure adequate understanding of the financial needs associated with program implementation, support and development. This necessitates a continuous review of the financial requirements of the Charter School's programs.

The Board considers the preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the education plan for the Charter School. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of the Charter School.

The Board recognizes its obligation to the taxpayers to approve only those expenses reasonably required to provide an educational program suitable to the needs and goals of the Charter School and its students.

The annual budget proposal, once formulated, represents the position of the Board and will be available in draft form prior to its adoption. Adoption of the budget, after due deliberation and public comment, will take place at the Charter School's June Public Board Meeting.

Each member of the Board and each administrator shall be thoroughly familiar with and understand the need for each of the proposed expenditures so that they can answer any questions directed to them.

PURCHASES OF GOODS & SERVICES

When funds are available, all purchases contemplated within the current budget and not subject to bid are to be made in a manner that ensures the best interest of the Charter School.

The Board shall advertise and obtain competitive bids for products and services where such bids are required by law or where such bids may be believed to bring about a cost saving to the Charter School.

The Charter School shall solicit bids from and shall award contracts to or consent to subcontracting only with "responsible bidders" as that term is defined by law. Bidders, contractors, or affiliates may be disqualified, suspended or debarred if they are deemed "not responsible" in order to protect the Charter School and the public's interest in accordance with the standards and procedures adopted by the Charter School and any other applicable law. The CEO shall maintain records of all persons disqualified. The Charter School is required by law to award contracts to the lowest responsible bidder.

All construction, reconstruction, repairs, maintenance or work of any nature upon the Charter School building or property in excess of \$19,400.00 shall be conducted through proper public announcement, receipt of valid formal bids, and award as provided by Board Policy and Procedures, including obtaining Board approval in advance. Projects exceeding \$19,400.00 may not be partitioned to avoid these requirements.

Written or telephonic price quotations from at least three (3) qualified and responsible contractors shall be requested by the Board for all contracts that exceed \$10,500.00 or, in lieu of price quotations, a memorandum shall be kept on file showing that fewer than

three (3) qualified contractors exist in the market area within which it is practicable to obtain quotations. A written record shall be made of these quotations and shall contain the date of the quotation; name of contractor; contractor's representative; and the construction, reconstruction, repair, maintenance or work of the quotation. The written price quotations, records or telephonic price quotations and memoranda shall be kept on file for a period of three (3) years.

Any construction, reconstruction, repairs or work of any nature, where the entire cost or value, including labor and material, is less than 5,000.00 may be performed by the Charter School's own maintenance personnel.

Bid specifications shall be approved by the Board before being published.

The bid specifications shall combine like items of supply and material whenever it is feasible, and permissible under statute, and not split purchases to avoid requirements for bidding.

The Board recognizes that emergencies may occur when imminent danger exists to persons or property or the continuance of existing Charter School classes are threatened, and time for bidding cannot be provided because of the need for immediate action in accordance with the Pennsylvania School Code. Such emergency must be declared by the Board and stated by resolution at an emergency meeting that does not require public notice pursuant to the Sunshine Act.

Whenever a contractor shall submit a bid for the performance of work and the contractor later claims a mistake, error or omission in preparing said bid, the contractor shall, before the bids are open, make known the fact and in such case the bid shall be returned unopened and the contractor may submit a revised bid proposal at the discretion of the Charter School or the contractor may lose the right to bid if circumstances as determined by the Board require.

Bids shall be opened by the Board Secretary and/or an appointed Board Member at the next regularly scheduled Board Meeting after the closing date of the bids. The Board shall accept the bid of the lowest responsible bidder, kind, quality, and material being equal, but shall have the right to reject any and all bids, or select a single item from any bid.

There are exceptions to contracts or purchases that do not require advertising, bidding or price quotations and are set forth at 16 Pa.C.S.A. sec. 1802(h) and include but are not limited to professional service contracts involving professional expertise (i. e., medical, legal, architects, engineers, CPAs) and specifically those involving construction management services.

STAFFING AND HIRING

eeeeeeeeeeeeeeeeeeee. Board has the sole authority and responsibility to create new/additional staff positions. Approved job descriptions will clearly state any restriction as to candidate eligibility for those positions for which the

description requires extensive work with financial, personnel and other such highly confidential Charter School information. Relatives of current Board members, current staff and parents of current students would not be permitted to apply for such positions. This restriction serves to prevent potential conflicts of interest pursuant to the Board's approved Conflict of Interest Policy and Employee Conflict of Interest Policy, both of which apply to employees of the School. CEO, in collaboration with the Board of Trustees, has the authority to establish salaries and approve candidates for hire.

The hiring procedures outlined below must be followed in order to appoint candidates to any position at the Charter School. The primary goal in the employment process is to fill vacancies with the most qualified candidates available. In this pursuit, the Charter School will adhere to the principles of Equal Employment Opportunity. The Charter School is an equal opportunity employer dedicated to the goal of building a culturally diverse and pluralistic faculty and staff committed to teaching and working in a multicultural environment and strongly encourages applications from women, minorities, individuals with disabilities and covered veterans.”

To assure careful selection and orientation of new staff into the community, the Board promotes an open and collaborative process to facilitate the hiring of all Charter School personnel. Instructional staff is required to hold PA State certification or be in the process of obtaining certification within one (1) year of hire. It is required that middle school teachers and support staff have secondary certification or equivalent experience working with this population.

All non-instructional and administrative staff are expected to participate in and obtain certification or ongoing professional development related to their area of responsibility.

1. The first step in the hiring process is notice to the Board of Trustees of a position opening.
2. Recommendations to create a new position must be submitted to the Board of Trustees and approved prior to the start of the search for an employee to fill the position.

This recommendation will include:

- Rationale, needs assessment
 - Required qualifications and selection criteria
 - Job description
 - Proposed salary range/rates, determined by the required position qualifications and established salary scales/range
 - Job posting
3. A file of current job posting ads will be maintained and will include narrative versions for Internet/website use, and abbreviated versions for print advertising.

Job postings will include:

- position title
- salary or salary range
- brief description of the duties
- minimum qualifications
- name and address to which to send applications
- last day for filing applications
- Equal Employment Opportunity Statement

- Restrictions, if any, regarding eligibility of relatives of current Board members, current staff or parents of current students to apply

And require applicants to provide:

- letter of interest
 - copies of Certifications, as applicable
 - resume
 - three references
 - transcripts, as applicable
 - standard application (PDE)
 - Act 34 and 151 clearances and FBI clearances where applicable
4. A job posting (ad) for open positions will be published:
- Internally
 - Notice by email of an open position to all current staff
 - Posting on the Charter School website
 - Externally
 - Internet - K-12 Jobs, PASBO and PSBA when applicable (leadership positions)
 - Print Publications – 2 local newspapers[A4] , PSBA when applicable (leadership positions)
5. A file folder for each open position will be created and contain:
- Job description
 - Job posting
 - Resumes, cover letters, applications, clearances and certifications of qualified candidates
6. A file of submitted resumes for various positions will be maintained and rotated out on an annual basis.
7. Current staff and recommendations of candidates by current staff will be given consideration.

Screening/Interview/Selection:

1) Resumes/applications will be initially screened, reviewed by, interviewed and selected by the appropriate interview team members based on the following criteria:

- Selection of the CEO shall be made by the entire Board with input from administration, staff, and parents based on criteria developed through a collaborative process.
- Selection of Leadership level positions shall be made by a using a collaborative process that includes the CEO, Board members and representatives of the staff group with whom they will be working.
- Selection of teaching, custodial or office staff shall be made using a collaborative process involving the CEO, applicable leadership, and representatives of the staff group with whom they will be working.

2. Devise standard selection questions that are not biased against: gender, race, religion, sexual orientation, disability, familial status, color, citizenship status, national origin, creed,

veteran status or any other factor protected by law and use the same questions and selection criteria for all candidates.

3. Screen resumes for minimum entrance requirements; resumes may be accepted as supplements to the "application," but not as a substitute for the "application."
4. Select candidates for interview, and send a letter to candidates not selected for interview.
5. Notify successful candidates of selection for interview, schedule interviews, and then interview those candidates.
 6. Select candidates for final (or second) interviews.
7. Perform and document reference checks; develop a consistent process and set of questions for checking references.
 8. Conduct final interviews.
9. Solicit written remarks from those that met with or interviewed candidates. A rating form can be developed for this purpose.
 10. Select final candidate.
11. Ensure that telephone calls (and/or emails) are made to all finalists not selected as soon as the candidate selected has accepted the position offer.

Follow-up will be made with a formal letter.

Approval:

1) When a conditional offer has been made, selected candidate(s) and their credentials will be presented to the Board for review and final approval.

2) For all positions, prior approval from the Board must be obtained before a conditional offer of employment is extended where any exceptions are to be made to normal hiring practices (as related to salary, flexible hours, vacation, etc.).

3) Upon verbal acceptance of the conditional offer of employment, a written offer of employment will be sent to the candidate.

This offer letter will include:

- Job title
- Monthly or hourly salary
- Hours
- Benefit eligibility
- Status (salaried or hourly)
- Statement of conditional offer pending final board approval
- Vacation and holiday information
- Employment at will
- Start date
- Employee Handbook

Hiring:

1. The following information will be collected for a Personnel folder for each individual. Include a paperwork checklist to the inside front of the folder.

This confidential file will include:

- Resume
- Application
- Offer letter
- Attendance records
- Job description
- Employee Handbook confirmation
- Payroll deduction forms
- Human Resources documents
- Emergency contact information
- Birth Certificate
- ACT 34 and 151 Clearances
- Professional Certifications
- Parking information

2. On the first day of employment or, at the latest, during the first week of employment, the employee must meet with the Business Manager. The employee will also receive a copy of the job description during this time.

The employee will be required to submit the following documentation:

- Employee Handbook confirmation
- Emergency contact information
- W-4 or W-4A tax withholding form
- I-9 employment eligibility form
- Self-identification form – protected status
- PSERS (retirement) forms
- Birth certificate
- Basic and optional life insurance enrollment form or waiver
- Health insurance enrollment form or waiver
- Parking information – make model car, license plate number
- Workers' compensation notification
- Credit union enrollment (optional)
- 403 B annuity/deferred compensation enrollment form (optional)
- Section 125 ("Cafeteria Plan") benefit waiver if applicable (optional)
- Payroll automatic deposit forms (optional)

Probation/Orientation/Mentoring:

1) During the ninety (90) day probationary period all permanent/temporary staff members will be introduced to Charter School norms/culture. Orientation, staff development, mentoring, and continuous support will be designed and provided appropriate to individual needs.

2) Criteria for applicable and appropriate orientation, staff development, mentoring, and continuous support for each position will be developed through the use of a collaborative process.

3) At the end of the ninety (90) day probationary period all permanent/temporary staff will receive a written performance evaluation.

Terminations/Separations:

- 1) No employee may be terminated without prior approval of the Board.
- 2) Prior consultation with the Board Solicitor or his/her designee shall be required in instances of involuntary termination.
- 3) Upon the separation of an individual, whether voluntary or involuntary, notice will be given immediately to the Network Tech Specialist, Business Manager, and Facilities Manager in order to initiate separation and security procedures.
- 4) Any Charter School property issued including, but not limited to, items such as computer equipment, credit cards, keys, petty cash, and instructional materials must be returned to the Charter School at the time of termination or the last day of work. The departing employee will be responsible for any lost or damaged items. The value of any property issued and not returned will be deducted from the last paycheck. The departing employee may be required to sign a wage deduction authorization form for this purpose.
5. The Charter School does not respond to oral requests for or provide "to whom it may concern" reference letters, as these letters can be easily misused. In the event of termination, either voluntarily or involuntarily, the CEO may be able to provide a reference to specific potential employers only if a signed release form has been received.

Exit Interviews:

- 1) Whenever possible, in cases of voluntary terminations, the Charter School shall interview the departing employee on or just prior to his/her last day of work. This interview will serve to ascertain the employee's forwarding address, to sign off on retirement and/or insurance conversions, and to obtain further details on the employee's reasons for leaving. The written results of the interview shall be placed in the employee's personnel file.

PAYROLL

Employment of all permanent, temporary, and part-time Charter School personnel must be approved by the Board. Authorization to pay follows therefrom.

Actions by the Board to employ or re-employ on a contractual basis (i.e., for a fixed period of time) shall include the name of the individual, the position title, the period of employment and whether such employment is "at will."

Actions by the Board to employ temporary or part-time personnel (i.e., by the hour or day) shall include the name of the individual, the position title and the rate of pay.

Daily sign-in and sign-out procedures adequate to meet wage and hour requirements and Board policy are required of all employees. Salary or wages may be withheld for unapproved time off in accordance with Board policy by the CEO to the extent permitted by applicable law.

The Board of Trustees shall provide for the preparation, maintenance and revision of a position classification plan and of a pay plan for all Charter School employees.

The salary guide of the Charter School shall provide for the determination of beginning salaries for all employees by classification. Classification shall include:

- a. Administrative;
- b. Instructional -- including teachers, counselor, nurse, psychologist, therapists (speech, occupational/physical therapist, etc.), specialist teacher;
- c. Instructional support staff - including teacher support assistant, classroom aides, etc.; and
- d. Operational support staff -- including secretaries, office clerks, etc.

Salary increments for all employees shall be based on employee performance and may include variable percentage or fixed increases as determined by the Board of Trustees. The Board shall, at the earliest possible date, adopt and publish a pay plan for all employees.

CREDIT/DEBIT CARDS

The Board recognizes the value of an efficient method of payment and recordkeeping for certain expenses. The Board, therefore, authorizes the use of credit cards and debit cards (referred to collectively as "Credit Cards." A separate Credit Card/Debit Card Policy is approved by the Board and available for review at the Charter School.) The authorization, handling and use of credit cards have been established to provide a convenient and efficient means to purchase goods and services from vendors.

Although the cards are issued in the Charter School employee's name, they are considered School property and should be used with good judgment.

Credit cards shall not be used in order to circumvent the general purchasing procedures established by Pennsylvania State law and Board policy. The Board affirms that credit cards shall only be used in connection with Board-approved or Charter School-related activities and that only those types of expenses that are for the benefit of the Charter School and serve a valid and proper purpose shall be paid for by credit card.

Under no circumstances shall credit cards be used for personal purchases. The credit card is for business related purchases only and personal charges are not to be made to the card. Purchases are limited to meals, refreshments, travel, small supplies and other Charter School-related items.

The cardholder is the only person entitled to use the card and is responsible for all charges made against the card. Improper use of the card can be considered a misappropriation of Charter School funds. Inappropriate or illegal use of the credit card may result in a loss of credit card privileges, disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution.

All charges are billed directly to and paid directly by the Charter School. Therefore, any personal charges on the credit card could be considered misappropriation of Charter School funds since the cardholder cannot pay the bank directly.

Credit cardholders are expected to comply with internal control procedures in order to protect Charter School assets. This includes keeping receipts, coding transaction to the appropriate general ledger code, reviewing the transaction for propriety, reconciling monthly statements and following

proper card security measures. Cardholders are responsible for reconciling their monthly statement and resolving any discrepancies by contacting the supplier first and then the bank.

The CEO shall annually submit for Board approval the position titles authorized to use the Charter School credit card(s) in conducting Charter School business.

SCHOOL PROPERTY RECORDS

In order to ensure accountability for the prudent use of public funds, the Board of Trustees directs that a property accounting and inventory system be established and maintained for all Charter School real and personal property as defined herein.

1. Real property shall consist of all land and buildings acquired by the Charter School in the course of its operations.
2. Charter School personal property shall consist of furniture and equipment items with a purchase price in excess of \$500.00. All furniture or equipment items of lesser value shall be placed in use without being recorded on personal property inventory records.
3. The Charter School's property records of consumable supplies and materials shall be maintained on a continuous inventory basis.

The CEO shall be responsible for the design and implementation of the Charter School's real and personal property inventory control system. Such inventories shall be maintained on a current basis and shall be verified by annual physical inventories.

A system of property records shall show, as appropriate to the item recorded:

- a. description and identification;
- b. manufacturer;
- c. year of purchase;
- d. initial cost;
- e. location;
- f. condition; and
- g. depreciation and current valuation in conformity with insurance requirements.

The CEO shall be responsible for the design and implementation of a system for maintaining all the Charter School's consumable supplies and materials including books and computer software. Inventory balances shall be verified by periodic, unannounced spot checks to determine loss, mislocation or depreciation and any major loss shall be reported to the Board.

This delegation carries with it the delegation of whatever authority is necessary for the successful implementation of an effective inventory control system at the Charter School.

None of the Charter School's personal property or equipment shall be removed for personal or non-Charter School use, except in accordance with Board policy.

Unneeded surplus, unusable, and/or obsolete property can consume valuable storage space. It is the Board's intention to quickly and efficiently dispose of such property, thus avoiding future unnecessary handling and storage.

When it has been determined that any property is obsolete or unneeded surplus and should be exchanged for other property, the Board of Trustees authorizes that such property may be sold or exchanged in accordance with any of the following provisions:

- a. The property is no longer required for its originally intended purpose.
- b. The property is considered out of date, obsolete, or in unusable condition.
- c. The property is in quantities exceeding any possibility of effective use by the Charter School. If any staff member identifies property that is unused, obsolete or surplus, that member is to notify the Charter School's CEO of such property. It is the CEO's responsibility to create a list of such property and provide this list to the Board.

Determination as to whether any of the State criteria apply to property possessed by the Charter School shall be made by the CEO who may delegate this responsibility provided that all requirements of this policy are met. As necessary, the CEO or his/her designee may call upon other staff personnel to develop criteria to aid in this identification.

School property owned by the Charter School which is unusable, obsolete, surplus to need, has been replaced, or is otherwise no longer of value to the Charter School will be listed and presented to the Board with a recommendation for disposition. The Board is vested with the final authority to approve any disposition.

Items of some value may be disposed of in the following ways:

- a. Public auction generally conducted by a licensed auctioneer;
- b. Salvage scrap sold to local dealers;
- c. Negotiated sale normally used when disposing of items or property of substantial value;
- d. Sealed bid normally used for items of substantial value or unique qualities;
- e. Pre-priced sale large quantities of obsolete or surplus furniture and equipment may be sold by this method;
- f. Some items have no sale value or disposal exceeds the net worth; These items may be donated to charitable organizations or otherwise discarded;
- g. Offered to the general public at a predetermined price.

Equipment being replaced may be traded in on new equipment as part of the purchase procedure.

Charter School employees, officers, directors, etc. may not receive or accept abandoned or disposed of property. Charter School employees, officers, directors, etc. may submit sealed bids or purchase pre-priced items, as long as the person had nothing to do with the bid process or pricing and must recuse themselves from any decisions regarding disposition of the items.

No property that has been acquired by, or conveyed or granted to the Charter School shall be considered as abandoned by it unless and until the Board has passed, by vote of the majority of members of the Board, a resolution declaring it to be the intention of the Charter School to vacate and abandon same, whereupon all rights, title, and interest of the Charter School in such property shall be fully terminated.

The disposition of the Charter School real estate shall be handled at the discretion of the Board in accordance with applicable state and federal laws, including applicable sections of the Public School Code of 1949 and any applicable sections of the PA Municipalities Planning Code.

ADDITIONAL MISCELLANEOUS ITEMS

The CEO or his/her designee (the designee must be someone other than the employee maintaining cash records) is responsible for opening bank statements, canceled checks, and appropriate advances. The CEO, designee, or other responsible Board member(s) shall periodically review such items, before turning them over for reconciliation. Unusual items noted during the review shall be investigated promptly.

The CEO, other responsible Board member(s), or a representative from the Charter School's accounting firm shall approve journal entries.

The CEO or designee is responsible for implementing additional procedures where necessary to ensure proper internal controls.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS CONTROL. THIS POLICY IS NOT INTENDED TO CONFLICT WITH CHARTER REQUIREMENTS.

Book	Board of Trustees Policy
Section	600 Finance
Title	Common Trusts for Gifts & Grants
Code	611
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

COMMON TRUSTS FOR GIFTS & GRANTS POLICY

The Board of Trustees (the "Board") of the Agora Cyber Charter School ("Charter School") recognizes the need to establish a mechanism for the acceptance and use of gifts, bequests, or grants made to the Charter School.

The Board accepts with gratitude bequests for the advancement of education or for the general welfare of its students and staff.

All bequests shall be accepted by a resolution of the Board setting forth the identity of the grantor (unless the grantor requests anonymity), the stipulated use of the bequest, the time period over which the bequest is to be expended and limitations, if any, which apply to the use of funds.

The Chief Executive Officer ("CEO") or his/her designee shall see to the investment of all trust funds received with the term of the investment consistent with the period of the intended use of the funds and the purpose of the Charter School.

The CEO, in consultation with key staff, shall determine the most appropriate use of trust funds consistent with the intent of the grantor and the purpose of Charter School. Recommended uses shall be submitted by resolution for approval of the Board.

No bequest or grant of funds shall be accepted if conditions associated with the grant would be antithetical to the mission of the Charter School.

No bequest or grant of funds shall be accepted for any purpose inconsistent with the ideals of a free and democratic society.

**TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE
CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR
APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE
STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.**

Book	Board of Trustees Policy
Section	600 Finance
Title	Purchases Budgeted
Code	612
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

PURCHASES BUDGETED POLICY

It is the policy of the Board of Trustees (the "Board") that when funds are available, all purchases contemplated within the current budget and not subject to bid be made in a manner that ensures the best interests of the Agora Cyber Charter School ("Charter School").

All purchases that are within budgetary limits and were originally contemplated within the budget may be made upon authorization of the Chief Executive Officer ("CEO") unless the contemplated purchase is for more than \$5,000.00 in which case prior approval is required from the Board.

All purchase requests must be referred to the CEO or to his/her designee, who shall check as to whether the proposed purchase is subject to bid, whether sufficient funds exist in the budget, and whether the material might already be available.

There shall be a reasonable effort made to obtain, in writing, at least three quotations from independent sources for the supplies, equipment or services desired whenever possible.

Purchase requests shall be submitted on an approved requisition form. Upon the placement of a purchase order, the CEO's designee shall encumber the expenditure against a specific budget line item to guard against the creation of liabilities in excess of appropriations.

**TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE
CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR
APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE
STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.**

Book	Board of Trustees Policy
Section	600 Finance
Title	Budget Monitoring
Code	613
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

BUDGET MONITORING POLICY

It is the policy of the Board of Trustees of the Agora Cyber Charter School ("Charter School") to establish a system of control over the adopted budget to assure that funds are available for approved programs and that the Charter School remains financially sound.

No expenditure may exceed the adopted budget line for fund, function and class.

The Chief Executive Officer ("CEO") or his/her designee shall ascertain that funds are available in the appropriate budget line item prior to the release of any purchase order or commitment. No funds shall be released unless funds are available in the appropriate budget line item.

**TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE
CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR
APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE
STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.**

Book	Board of Trustees Policy
Section	600 Finance
Title	Federal Fiscal Compliance
Code	614
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, PA 19406
Board of Trustees Policy**

FEDERAL FISCAL COMPLIANCE POLICY

The Board of Trustees (the "Board") of Agora Cyber Charter School ("Charter School") shall ensure federal funds received by the Charter School are administered in accordance with federal requirements, including but not limited to the federal Uniform Grant Guidance.

The Board shall review and approve all applications for federal funds submitted by the Charter School.

The Board designates the Business Manager as the Charter School contact for all federal programs and funding.

The CEO or his/her designee, in collaboration with the Federal Programs Coordinator and Business Manager, shall establish and maintain a sound financial management system to include internal controls and federal grant management standards covering the receipt of both direct and state-administered federal grants, and to track costs and expenditures of funds associated with grant awards.

The Charter School's financial management system shall be designed with strong internal controls, a high level of transparency and accountability, and documented procedures to ensure that all financial management system requirements are met.

Financial management standards and procedures shall assure that the following responsibilities are fulfilled:

Identification – the Charter School must identify, in its accounts, all federal awards received and expended, and the federal programs under which they were received.

Financial Reporting – Accurate, current, and complete disclosure of the financial results of each federal award or program must be made in accordance with the financial reporting requirements of the Education Department General Administrative Regulations (“EDGAR”).

Accounting Records – the Charter School must maintain records which adequately identify the source and application of funds provided for federally-assisted activities.

Internal Controls – Effective control and accountability must be maintained for all funds, real and personal property and other assets. The Charter School must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

Budget Control – Actual expenditures or outlays must be compared with budgeted amounts for each federal award. Procedures shall be developed to establish determination for allowability of costs for federal funds.

Cash Management – The Charter School shall maintain written procedures to implement the cash management requirements found in EDGAR. See Attachment 1.

Allowability of Costs – The Charter School shall ensure that allowability of all costs charged to each federal award is accurately determined and documented. See Attachments 2 and 3.

Standards of Conduct

The Charter School shall maintain standards of conduct covering conflicts of interest and the actions of employees and school officials engaged in the selection, award and administration of contracts.

All employees shall be informed of conduct that is required for federal fiscal compliance and the disciplinary actions that may be applied for violation of Board policies, administrative regulations, rules and procedures.

Employees - Time and Effort Reporting

All Charter School employees paid with federal funds shall document the time they expend in work performed in support of each federal program, in accordance with law. Time and effort reporting requirements do not apply to contracted individuals.

Charter School employees shall be reimbursed for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

The Charter School shall establish and maintain employee policies on hiring, benefits and leave and outside activities, as approved by the Board.

Record Keeping

The Charter School shall maintain a Records Management Plan and related Board policy and administrative regulations for the retention, retrieval and disposition of manual and electronic records, including emails.

The Charter School shall ensure the proper maintenance of federal fiscal records documenting:

- a. Amount of federal funds.
- b. How funds are used.
- c. Total cost of each project.
- d. Share of total cost of each project provided from other sources.
- e. Other records to facilitate an effective audit.
- f. Other records to show compliance with federal program requirements.
- g. Significant project experiences and results.
- h. All records must be retrievable and available for programmatic or financial audit.

The Charter School shall provide the federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other Charter School records which are pertinent to the federal award. The Charter School shall also permit timely and reasonable access to the Charter School's personnel for the purpose of interview and discussion related to such documents.

Records shall be retained for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, or as otherwise specified in the requirements of the federal award, unless a written extension is provided by the awarding agency, cognizant agency for audit, oversight agency for audit or cognizant agency for indirect costs.

If any litigation, claim or audit is started before the expiration of the standard record retention period, the records shall be retained until all litigation, claims or audits have been resolved and final action taken.

As part of the Records Management Plan, the Charter School shall maintain a records retention schedule, which shall delineate the record retention format, retention period and method of disposal.

The Records Management Plan shall include identification of staff authorized to access records, appropriate training, and preservation measures to protect the integrity of records and data.

The Charter School shall ensure that all personally identifiable data protected by law or regulations is handled in accordance with the requirements of applicable law, regulations, Board policy and administrative regulations.

Subrecipient Monitoring

In the event that the Charter School awards subgrants, the Charter School shall establish procedures to:

- a. Assess the risk of noncompliance.
- b. Monitor grant subrecipients to ensure compliance with federal, state, and local laws and Board policy and procedures.
- c. Ensure the Charter School's record retention schedule addresses document retention on assessment and monitoring.

Compliance Violations

Employees and contractors involved in federally funded programs and subrecipients shall be made aware that failure to comply with federal law, regulations or terms and conditions of a federal award may result in the federal awarding agency or pass-through entity imposing additional conditions or terminating the award in whole or in part.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER AND/OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Petty Cash
Code	615
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

PETTY CASH POLICY

Petty cash funds may be used for designated purposes so long as such funds are subject to adequate controls and safeguards.

The Board of Trustees ("Board") of the Agora Cyber Charter School ("Charter School") authorizes the establishment of petty cash funds in the care of the Chief Executive Officer or other administrators charged with the responsibility for the management and administration of budgetary allocations/ appropriations or to those serving in acting capacities. A Board approved Internal Controls Policy sets forth the workings of the Petty Cash fund in more detail.

Each responsible person shall ensure that petty cash funds are spent only for designated purposes for which the fund was established, no single purchase for petty cash exceeds \$500, each request for funds is made in writing with any confirming papers attached and is signed by the requestor, funds are not used to circumvent the regular purchasing procedure, and the petty cash box is secured daily.

A responsible custodian may choose to select an employee from the Charter School staff to carry out the functional operations on his/her behalf related to the maintenance, disbursement, record keeping, and safekeeping of the imprest funds. The functional custodian is directly accountable to the responsible custodian.

The responsible custodian shall provide for the safekeeping of funds and records.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Investments
Code	616
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

INVESTMENTS POLICY

The Agora Cyber Charter School ("Charter School") shall optimize its return through investment of its unencumbered cash balances in such ways as to minimize non-invested balances and maximize return on investments in accordance with and as permitted by state and federal law.

All investments of the Charter School shall be in accordance with the following policy.

Funds of the Charter School may be invested in U.S. Treasury Securities or placed in time accounts or share accounts of institutions insured by the FDIC to the extent such certificates are insured by a proper bond in accordance with law and Board of Trustees ("Board") policy.

Investment of Charter School funds may be made in the sole discretion of the Board when operating within applicable statutes, provided that no commitment of this Board may be put in default at time due but be paid properly and promptly.

The Board requires that the Business Manager report to the Board monthly the amount of funds in investments, the interest earned to date and the transactions occurring since the last report.

The Business Manager working with the Treasurer and President of the Board shall, as soon as is practicable after the end of each fiscal year, and prior to the annual meeting of the Board submit to the Board an annual financial statement for the Charter School for the past year. Such statement shall include itemized data with respect to all assets of the Charter School,

outstanding indebtedness, if any, and such other information relating to the finances of the Charter School as the Board may deem necessary or proper.

The Board shall, consistent with law, determine which officers and employees shall be required to furnish surety bonds, conditioned on the faithful performance of their respective duties, to determine the amount of such bonds, and to approve the surety or sureties in each case.

The Board shall have the power to amend the budget to authorize the transfer of any unencumbered balance or portion thereof from one appropriation to another.

The Board shall have the power to make additional appropriations or increase existing appropriations to meet emergencies which could not be anticipated when the budget was adopted, the funds therefore to be provided from unexpended balances in existing appropriations, from unappropriated revenues if any, or from temporary loans. Under no circumstances may the Board increase the aggregate total of budget appropriations unless unappropriated revenues become available in sufficient amount to maintain the budget in balance, in which event the Board may make additional or increased appropriations.

The Board shall, at least thirty (30) days before the end of the fiscal year, adopt by majority vote of all its members an operating budget setting forth in lump sum amounts the proposed expenditures of the Board during the next fiscal year and the estimated receipts of the Board during the next fiscal year including approximate estimates of proposed revenues and all other receipts. The total amount of proposed expenditures shall not exceed the amount of funds available for the Charter School's purposes.

Funds of the Board may be withdrawn from approved public depositories, or negotiable instruments owned by the Board may be sold before maturity at the sole discretion of the Board so long as such withdrawals or sales are beneficial to the Charter School and are permissible in accordance with applicable state and federal law.

All securities shall be purchased in the name of the Charter School.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Disqualification, Disbar, and Suspension of Bids
Code	617
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

**DISQUALIFICATION, SUSPENSION
OR DEBARMENT OF BIDDERS POLICY**

This policy sets forth standards to determine what bidders are not responsible and procedures to disqualify or suspend or debar non-responsible bidders from contracting or subcontracting with the Agora Cyber Charter School (“Charter School”). It applies to all contracts that the Charter School is required by law to award to the lowest responsible bidder.

The Charter School shall solicit bids from and shall award contracts to or consent to subcontracting only with “responsible bidders” as that term is defined by law. Bidders, contractors, or affiliates may be disqualified, suspended or debarred if they are deemed “not responsible” in order to protect the Charter School and the public’s interest in accordance with the standards and procedures adopted by the Charter School and any other applicable law.

The Charter School adopts this policy and procedure under its powers to make rules and regulations to manage school affairs and competitive bidding provisions of the Public School Code applicable to the Charter School.

The Chief Executive Officer (“CEO”) is generally responsible to implement and enforce this policy and may designate subordinate officers or employees to perform any functions provided for in this policy.

Definitions

Adequate Evidence means evidence sufficient to support a reasonable belief in the truth of the fact or conclusion it is offered to support and does not require proof in accordance with technical rules of evidence.

Affiliates means persons having an overt or covert relationship such that any one of them directly or indirectly controls or have the power to control another.

Bidders means any person responding to an invitation for bids or otherwise seeking to contract with the Charter School or with its contractors.

Contractor means any person independent of the Charter School who does or seeks to do business with the Charter School pursuant to mutual agreement and includes persons who subcontract with the Charter School.

Conviction means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, including a plea of nolo contendere.

Disqualification means exclusion as a contractor from bidding on any particular contract with the Charter School; a contractor so excluded is “disqualified.”

Indictment means a formal accusation of a criminal offense and includes any information or other filing by a competent authority charging a criminal offense.

Legal Proceedings means any civil or criminal judicial proceeding, including appeals.

Person means an individual, company, firm, association, corporation, partnership, or other legal entity.

Public Prosecutor means an official having legal authority in any jurisdiction to file or to prosecute indictment.

Suspension means exclusion as a contractor in bidding for a contract or being awarded a contract for a period of time or until some stated future occurrence; a contractor so excluded is “suspended.”

Cause for Disqualification

A bidder or contractor may be disqualified with respect to any particular bid or contract award for any one or more of the following causes:

1. Any cause set forth in the above sections of this policy;
2. Inadequate financial resources to perform the contract;
3. Inadequate experience, organization, or technical resources to perform the contract;

4. Any other facts or circumstances showing a reasonable likelihood of inability to perform the contract.
5. Discrimination in the bidder's or contractor's employment or business practices on the basis of race, color, sex or national origin.

Period of Disqualification

Disqualification may be imposed for any particular bid or contract award and applies only to the bid or contract award.

Responsibility for Agents

Bidders, contractors, and affiliates are deemed responsible for the acts of persons acting for or on their behalf, such that:

1. The fraudulent, criminal or other improper conduct of any officer, director, shareholder, partner, employee or other associate may be imputed to the bidder, contractor or affiliate when the conduct occurred in connection with the individual's performance of duties for or on behalf of the bidder, contractor or affiliate, or with his/her knowledge, approval or acquiescence. Acceptance of the benefits derived from such conduct shall be evidence of such knowledge, approval or acquiescence;
2. The fraudulent, criminal or other improper conduct of bidder, contractor or affiliate may be imputed to any officer, director, shareholder, partner, employee, or other associate who participated in, knew of or had reason to know of the conduct; and
3. The fraudulent, criminal or other improper conduct of one bidder, contractor or affiliate participating in a joint venture or similar arrangement may be imputed to other participating bidders, contractors, or affiliates if the conduct occurred for or on behalf of the joint venture or similar arrangement or with the knowledge, approval or acquiescence of other participants. Acceptance of the benefits derived from the conduct shall be evidence of such knowledge, approval, or acquiescence.

Bids shall be opened by the Board Secretary and/or an appointed Board Member at the next regularly scheduled Board Meeting after the closing date of the bids. Copies of records of all persons disqualified shall be maintained pursuant to Board Meeting Minutes for the purpose of enforcing this policy.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Payment of Claims
Code	618
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

PAYMENT OF CLAIMS POLICY

It is the purpose of the Board of Trustees (the "Board") of the Agora Cyber Charter School ("Charter School"), to effect the prompt payment of bills but, at the same time, to ensure that due care has been taken in the review of such bills.

Each bill or obligation of the Charter School must be fully itemized and verified by the Business Manager before a check can be drawn for its payment.

It shall be the responsibility of the Business Manager upon receipt of an invoice to verify that the purchase invoice is in order, the goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the item is in a classification for which the Board budgeted, and the invoice is for the amount contracted.

Upon the approval of an order, the Business Manager shall prepare a check for payment and cancel the commitment placed against the appropriate account.

No check shall be made out to cash and all checks shall be executed in accordance with the Bylaws and Internal Controls Policy.

Have the persons signing the check (Board members, Chief Executive Officer ("CEO")) initial the invoice to indicate review of the invoice. Two signatures are required for all checks above the amount approved by the Board for CEO

signature alone. These two signatures shall consist of the CEO or his/her designee, if applicable, and an authorized Board Trustee.

Signed checks shall be handed over to the secretary and/or administrative assistant to be mailed out. Such checks are to be mailed without allowing them to be returned to the employee(s) responsible for accounts payable.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Budge Planning
Code	619
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

BUDGET PLANNING POLICY

The budget shall be designed to reflect the Agora Cyber Charter School ("Charter School") objectives for the education of the students. Therefore, it must be organized and planned to ensure adequate understanding of the financial needs associated with program implementation, support, and development. This necessitates a continuous joint review of the financial requirements of Charter School programs by the Charter School Administration and Board of Trustees.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Public Charter School Audit
Code	620
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

PUBLIC CHARTER SCHOOL AUDIT POLICY

The Board of Trustees the (the "Board") of the Agora Cyber Charter School ("Charter School") recognizes the importance of the right of the public to have access to the public records of the Charter School. This includes public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the Charter School's independent auditor and the audit conducted by the Commonwealth's Auditor General's Office.

The Board also recognizes its obligation to represent the best interests of all of its constituents. Therefore, the Board will make the results of both Charter School's accountants' audit and the Auditor General's audit available to the public at Charter School.

The Board believes that the two (2) available audits – local and state– provide adequate safeguards for the public interest.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Purchases Subject to Bid
Code	621
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, PA 19406**

Board of Trustees Policy

Purchases Subject to Bid Policy

Purpose

It is the policy of the Board of Trustees ("Board") to advertise and obtain competitive bids for products and services where such bids are required by law or where such bids may be believed to bring about a cost saving to Agora Cyber Charter School ("Charter School").

All construction, reconstruction, repairs, maintenance or work of any nature upon any school building or upon any school property or upon any building or portion of building, made by Charter School where the entire cost, value, or amount of such construction, reconstruction, repairs, maintenance or work, including labor and material is in excess of Nineteen Thousand Four Hundred Dollars (\$19,400.00) shall be done under separate contracts to be entered into by Charter School with the lowest responsible bidder, under proper terms, after due public notice has been given asking for competitive bids.

Written or telephonic price quotations from at least three (3) qualified and responsible contractors shall be requested by the Board for all contracts that exceed Ten Thousand Five Hundred Dollars (\$10,500.00) but are less than the amount requiring advertisement and competitive bidding, or, in lieu of price quotations, a memorandum shall be kept on file showing that fewer than three (3) qualified contractors exist in the market area within which it is practicable to obtain quotations. A written record shall be made of these quotations and shall contain the date of the quotation; name of contractor; contractor's representative; the construction, reconstruction, repair,

maintenance or work of the quotation. The written price quotations, records or telephonic price quotations and memoranda shall be kept on file for a period of three (3) years.

Any construction, reconstruction, repairs or work of any nature, where the entire cost or value, including labor and material, is less than Ten Thousand Dollars (\$10,000.00) may be performed by Charter School's own maintenance personnel. The Board may authorize the Secretary of the Board or Chief Executive Officer to award contracts for construction, reconstruction, repairs or work of any nature, where the entire cost or value, including labor and materials, is Nineteen Thousand Four Hundred Dollars (\$19,400.00) or less, without soliciting competitive bids, subject, however, to the provisions set forth above in paragraph number 2.

As required by code, every contract for construction, reconstruction, alteration, repair, improvement or maintenance of public works shall comply with the provisions of the Act of March 3, 1978, known as the "Steel Procurement Act."

No person, consultant, firm or corporation contracting with Charter School for purposes of rendering personal or professional services to Charter School shall share with any Charter School Board member or employee, and no Charter School Board member or employee shall accept, any portion of the compensation or fees paid by Charter School for the contracted services provided to Charter School except under the following terms and conditions:

Full disclosure of all relevant information regarding the sharing of the compensation or fees shall be made to the Board.

The Board must approve the sharing of any fee or compensation for personal or professional services prior to the performance of said services.

No fee or compensation for personal or professional services may be shared except for work actually performed.

No shared fee or compensation for personal or professional services may be paid at a rate in excess of that commensurate for similar personal or professional services.

Charter School is prohibited from evading the provisions of this policy as to advertising for bids or purchasing materials or contracting for services piecemeal for the purpose of obtaining prices under Nineteen Thousand Four Hundred Dollars (\$19,400.00).

Bid specifications shall be approved by the Board before being published.

The Public School Code requires Charter School to comply with the Pennsylvania Prevailing Wage Act. This Act requires every public entity to ensure that the prevailing wage rates are paid to workers employed on any construction, reconstruction, demolition, alteration, or repair work in excess of Twenty-Five Thousand Dollars (\$25,000.00). The prevailing wages, as determined by the Department of Labor and Industry, must be incorporated into the bidding specifications and the final contract for any work that falls under the Pennsylvania Prevailing Wage Act.

The Board recognizes that emergencies may occur when imminent danger exists to persons or property or the continuance of existing school classes is threatened, and time for bidding cannot be provided because of the need for immediate action in accordance with the Pennsylvania School Code. Such emergency must be declared by the Board and stated by resolution at an emergency meeting which does not require public notice pursuant to the Sunshine Act.

Whenever a contractor shall submit a bid for the performance of work and the contractor later claims a mistake, error or omission in preparing said bid, the contractor shall, before the bids are open, make known the fact and in such case the bid shall be returned unopened and the contractor may submit a revised bid proposal at the discretion of Charter School or the contractor may lose the right to bid if circumstances as determined by the Board require.

Bids shall be opened by the Board Secretary and/or an appointed Board Member at the next regularly scheduled Board Meeting after the closing date of the bids. The Board shall accept the bid of the lowest responsible bidder, kind, quality, and material being equal, but shall have the right to reject any and all bids, or select a single item from any bid.

There are exceptions to contracts or purchases which do not require advertising, bidding or price quotations and are set forth at 16 Pa.C.S.A. sec. 1802(h) and include but are not limited to professional service contracts involving professional expertise (ie., medical, legal, architects, engineers, CPAs) and specifically those involving construction management services.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS CONTROL. THIS POLICY IS NOT INTENDED TO CONFLICT WITH CHARTER REQUIREMENTS.

Book	Board of Trustees Policy
Section	600 Finance
Title	Credit/Debit Card
Code	622
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

CREDIT CARD/DEBIT CARD POLICY

The Board of Trustees ("Board") of the Agora Cyber Charter School ("Charter School") recognizes the value of an efficient method of payment and recordkeeping for certain expenses. The Board, therefore, authorizes the use of credit cards and debit cards (referred to collectively as "Credit Cards"). The authorization, handling, and use of credit cards have been established to provide a convenient and efficient means to purchase goods and services from vendors.

Although the cards are issued in the Charter School's employee's name, they are considered School property and should be used with good judgment.

Credit cards shall not be used in order to circumvent the general purchasing procedures established by the Charter School and serve a valid and proper purpose shall be paid for by credit card. Pennsylvania State law and Board policy. The Board affirms that credit cards shall only be used in connection with Board-approved or school-related activities and that only those types of expenses that are for the benefit of

Under no circumstances shall credit cards be used for personal purchases. The credit card is for business related purchases only and personal charges are not to be made to the card. Purchases are limited to meals, refreshments, travel, small supplies, and other Charter School -related items.

The cardholder is the only person entitled to use the card and is responsible for all charges made against the card. Improper use of the card can be considered a misappropriation of Inappropriate or illegal use of the credit

card may result in a loss of credit card privileges, disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution. Charter School funds.

All charges are billed directly to and paid directly by the Charter School. Therefore, any personal charges on the credit card could be considered misappropriation of Charter School funds since the cardholder cannot pay the bank directly.

Credit cardholders are expected to comply with internal control procedures in order to protect Charter School assets. This includes keeping receipts, coding transaction to the appropriate general ledger code, reviewing the transaction for propriety, reconciling monthly statements and following proper card security measures. Cardholders are responsible for reconciling their monthly statement and resolving any discrepancies by contacting the supplier first and then the bank.

The Chief Executive Officer or his/her designee shall annually submit for Board approval the position titles authorized to use Charter School credit card(s) in conducting school business.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Special Purpose Funds
Code	623
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

SPECIAL PURPOSE FUNDS POLICY

It is the purpose of this policy to establish financial supervision and controls for the administration of the various activities that involve the Agora Cyber Charter School ("Charter School") Special Purpose Funds.

Special Purpose Funds are not part of the Charter School funds but shall be supervised by the Chief Executive Officer ("CEO"), approved by the Board of Trustees (the "Board"), and the CEO shall countersign all checks drawn upon them.

Such Special Purpose Funds may include any Charter School student body organization. Such funds may be deposited or invested in banks whose accounts are insured by FDIC and approved by the Board.

Funds collected by a Student Body Organization shall be turned in to the student organization's custodian of the fund or to the CEO before the end of each school day to be safeguarded until they are deposited as soon thereafter as possible.

The custodian of such funds shall furnish a bond in such amount and with surety as the Board may approve conditioned upon the faithful performance of the duties as custodian.

Records shall be maintained of the receipts and disbursements of all such funds in designated accounts according to the activity involved.

Disbursements from such funds shall be made by check only upon the request of the authorized advisor and the approval of the custodian of the fund.

All checks shall be signed by the person authorized to approve such disbursements.

All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so and only the CEO may authorize the collection of monies by a student organization.

No funds shall be expended without the approval of the faculty advisor of the organizations, a student representative of the organization and the CEO.

A financial report of the condition of each Special Purpose Fund organization shall be submitted to the Board, no less than every other month.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Budget Preparation
Code	624
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

BUDGET PREPARATION POLICY

The Board of Trustees (the "Board") of the Agora Cyber Charter School ("Charter School") considers the preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the education plan for Charter School. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of Charter School.

The budget should be studied by each member of the Board during its preparation but, once adopted, it deserves the support of all members of the Board regardless of their position when adoption was voted.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Gift, Grants, and Donations
Code	625
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406
Board of Trustees Policy
GIFTS, GRANTS, DONATIONS POLICY**

The Board of Trustees (the "Board") of the Agora Cyber Charter School ("Charter School") recognizes that individuals and organizations in the community may wish to contribute money, supplies or equipment to enhance or extend the instructional program. This policy is intended to establish guidelines and procedures for such gifts.

The Board has the authority to accept such gifts and donations as may be made to the Charter School. Gifts exceeding \$5,000.00 shall be accepted by the Board. Charter School. The Board may authorize that the Chief Executive Officer ("CEO") or his/her designee be authorized to accept gifts of cash or property valued up to \$5,000.00

The Board reserves the right to refuse to accept any gift which does not contribute toward the achievement of the goals of the Charter School.

Any gift accepted by the Board, or its designee, shall become the property of the Charter School, and may not be returned without the approval of the Board, and is subject to the same controls and regulations as are other properties of the Charter School.

In the case of gifts, or donations by or through a Parent Advisory Council, the Board is authorized to approve receipt upon certification by the CEO that the property is appropriate to the Charter School's purposes and needs. At the close of each school term, the CEO shall submit to the Board a detailed statement of these gifts and donations.

The Board shall be responsible for the maintenance of any gift it accepts, unless otherwise stipulated.

The Board will make every effort to honor the intent of the donor in its use of the gift so long as the intent of the gift is consistent with the purpose of the Charter School, but reserves the right to utilize any gift it accepts in the best interest of the educational program of the Charter School.

In no case shall acceptance of a gift be considered to be an endorsement by the Charter School of a commercial product or business enterprise or institution of learning.

The CEO and the Board shall provide potential donors with a description of acceptable gifts/donations to the Charter School. All such gifts/donations shall be recorded in the appropriate inventory listing and property records. Such statement shall be audited in accordance with all financial records/statements of the Charter School.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Cash Management Federal Programs
Code	626
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, PA 19406
Board of Trustees Policy**

Cash Management – Federal Programs

The Agora Cyber Charter School (“Charter School”) receives payment from the Pennsylvania Department of Education (PDE) on a reimbursement basis. The Charter School may receive an advance of federal grant funds. The Charter School shall maintain accounting methods and internal controls and procedures that assure those responsibilities are met.

Payment Methods

Reimbursements -

The Charter School will initially charge federal grant expenditures to nonfederal funds. The Business Manager will request reimbursement for actual expenditures incurred under the federal grants monthly.

Such requests shall be submitted with appropriate documentation and signed by the requestor. Requests for reimbursements will be approved by the Business Manager.

Reimbursement will be submitted on the appropriate form to the PDE portal. All reimbursements are based on actual disbursements, not on obligations. PDE will process reimbursement requests within the timeframes required for disbursement.

Consistent with state and federal requirements, the Charter School will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for PDE to review upon request. Reimbursements of actual expenditures do not involve interest calculations.

Advances -

When the Charter School receives advance payments of federal grant funds, it must minimize the time elapsing between the transfer of funds to the Charter School and the expenditure of those funds on allowable costs of the applicable federal program. (2 CFR Sec. 200.305(b)) The Charter School shall attempt to expend all advances of federal funds within seventy-two (72) hours of receipt.

When applicable, the Charter School shall use existing resources available within a program before requesting additional advances. Such resources include program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds. (2 CFR Sec. 305(b)(5))

The Charter School shall hold federal advance payments in insured, interest-bearing accounts.

The Charter School is permitted to retain for administrative expense up to \$500 per year of interest earned on federal grant cash balances. Regardless of the federal awarding agency, interest earnings exceeding \$500 per year shall be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. (2 CFR Sec. 200.305(b)(9))

Consistent with state guidelines, interest accruing on total federal grant cash balances shall be calculated on cash balances per grant and applying the actual or average interest rate earned. Remittance of interest shall be responsibility of the Business Manager.

Book	Board of Trustees Policy
Section	600 Finance
Title	Payroll Authorization
Code	627
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

PAYROLL AUTHORIZATION POLICY

Employment of all permanent, temporary, and part-time Agora Cyber Charter School (“Charter School”) personnel must be approved by the Board of Trustees (the “Board”). Authorization to pay follows therefrom.

Actions by the Board to employ or re-employ on a contractual basis (i.e., for a fixed period of time) shall include the name of the individual, the position title, the period of employment and whether such employment is “at will”.

Actions by the Board to employ temporary or part-time personnel (i.e., by the hour or day) shall include the name of the individual, the position title and the rate of pay.

Daily sign-in and sign-out procedures adequate to meet wage and hour requirements and Board policy are required of all employees.

Salary or wages may be withheld for unapproved time off in accordance with Board policy by the CEO to the extent permitted by applicable law.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL’S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Financial Reporting
Code	628
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

FINANCIAL REPORTING POLICY

It is the purpose of this policy to establish financial reporting requirements to the Board of Trustees of the Agora Cyber Charter School (“Charter School”).

The Chief Executive Officer (“CEO”) or his/her designee shall, as soon as is practicable after the end of each fiscal year, submit to the Board of Trustees an annual financial statement for the Charter School for the past year. Such statement shall include itemized data with respect to all assets of the Charter School, outstanding indebtedness, if any, and such other information relating to the finances of the Charter School as the Board may deem necessary or proper.

On a monthly basis, the CEO or his/her designee shall prepare a monthly financial report for the Charter School’s operating fund including:

- a. Balance Sheet;
- b. Statement of Revenues, Expenditures and Budget Comparison;
- c. Listing of Disbursements; and
- d. Statement of Cash Flow.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL’S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Book	Board of Trustees Policy
Section	600 Finance
Title	Per Pupil Allotment
Code	629
Status	Active
Adopted	February 6, 2017

**Agora Cyber Charter School
1018 W 8th Ave
King of Prussia, Pennsylvania 19406**

Board of Trustees Policy

PER PUPIL ALLOTMENT POLICY

The Agora Cyber Charter School ("Charter School"), receiving pupils who are residents of a school district other than the Charter School's chartering school district, shall assess the per pupil allotment in accordance with the Pennsylvania School Code.

It shall be the responsibility of the Charter School Chief Executive Officer or his/her designee to invoice the per pupil allotment for approved students. Such rates shall be determined annually. Billings based upon such rates will be made immediately following the billing period.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

Title IA: Fiscal

Component I: General Fiscal Requirements/Uniform Grants Guidance

Fiscal monitoring is different than program monitoring: Fiscal monitoring will include a review of a subgrantees financial operations, which may include a review of internal controls for program funds in accordance with state and federal requirements, an examination of principles, laws and regulations, and a determination of whether costs are reasonable and necessary to achieve program objectives. This activity involves an assessment of financial statements, records, and procedures. It is similar to an audit but has a lesser degree of detail and depth and, usually, a higher degree of frequency.

Fiscal monitoring includes, but is not limited to:

- Reviewing a random sample (usually 3-5 per program) of invoices or bills for expenditures charged to the program to determine if appropriate units of measure are reported and that costs (units x rate) are correct and that costs align with grant objectives and were approved in the application for funds.
- Comparing budgets or budget limits to actual costs to determine if the LEAs expenditures are likely to be more or less than budgeted
- Obtaining documentation that services billed or items purchased were actually delivered according to the contract
- Comparing invoices with supporting documentation to determine that costs were allowable, necessary, and allocable.

An expenditure is allowable if it is an approved use of funds under the statute or regulations governing a program and meet the intent of the program.

An expenditure is necessary if it is part of an approved application for funding.

An expenditure is allocable to the extent that the expenditure is used to meet the intent of the grant program (costs are pro-rated across grants if used to meet several grant program objectives).

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>1. Audits</p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions identified through this process are fully implemented</p> <p>Uniform Grants Guidance Section 200.501</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Two most recent audit reports (federal programs only)</p> <p><input type="checkbox"/> LEA response to findings</p> <p><input type="checkbox"/> PDE follow-up review of findings</p> <p><input type="checkbox"/> Independent auditor report shows that LEA has completed all corrective actions</p>	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
2. Equipment and Related Property UGG Sec. 200.313	1. LEA maintains Inventory records, purchase orders and receipts for equipment (over \$5,000) purchased and Computing Devices and Special Purpose Equipment (\$300 - \$4,999)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Inventory list of items purchased with Title I A and D, Title II, Title III, and Title IV	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1654 131 2003 180" style="background-color: #e0e0e0;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1654 180 2003 565"> 4/3/2019 9:29:17 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter School does not use Title I funds to purchase equipment, computing devices or special purpose equipment. </td> </tr> <tr> <th data-bbox="1654 565 2003 613" style="background-color: #e0e0e0;">Monitor Comments</th> </tr> <tr> <td data-bbox="1654 613 2003 963"> 5/7/2019 1:11:42 PM State Monitor Helen Gross Agora Cyber Charter School does not use Title I funds to purchase equipment, computing devices or special purpose equipment. </td> </tr> </tbody> </table>	District Comments	4/3/2019 9:29:17 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter School does not use Title I funds to purchase equipment, computing devices or special purpose equipment.	Monitor Comments	5/7/2019 1:11:42 PM State Monitor Helen Gross Agora Cyber Charter School does not use Title I funds to purchase equipment, computing devices or special purpose equipment.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
	2. LEA conducts a physical inventory of all items every two years	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation that physical inventory was conducted within the last two years	<p style="text-align: center;">District Comments</p> <p>4/3/2019 9:29:55 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter School does not use Title I funds to purchase equipment, computing devices or special purpose equipment.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/7/2019 1:11:25 PM State Monitor Helen Gross Agora Cyber Charter School does not use Title I funds to purchase equipment, computing devices or special purpose equipment.</p>
3. Obligating Funds UGG Sec. 200.309	1. LEA began obligating funds on or after the programs' approved date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that program funds were not spent prior to program approval date	
4. Record Retention UGG Sec. 200.333	1. Federal program records are maintained for a period of 7 years (current year plus 6 prior)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that records are maintained for a period of seven years	
5. Performance Goal Reporting Verification UGG 200.328	1. LEA has submitted the Performance Goal Output Report for Title I and/or Title ID, where applicable.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title I and/or Title ID, where applicable.	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
	2. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Data reports/summaries	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>6. Conflict of Interest Policy</p> <p>UGG Sec 200.112</p>	<p>1. Conflict of Interest Requirement the non-federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with the applicable Federal awarding agency policy, which includes:</p> <ul style="list-style-type: none"> • Standards of Conduct (covering conflicts of interest when governing the actions of its employees engaged in the selection award and administration of contracts) • Organizational Conflicts- (relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization) • Disciplinary Actions- (actions taken against an individual who violates the standards of conduct) • Mandatory Disclosure- (potential conflict disclosed in writing) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Board Approved policy, <input type="checkbox"/> Self-disclosure form, <input type="checkbox"/> Resolution form or other evidence of how it was resolved (waived, or disciplinary actions taken) 	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>7. Allowability of Costs UGG Sec 200.43</p>	<p>1. Allowability of Costs Requirement Expenditures must be aligned with approved budgeted items and when determining how the District expends its funds the procedures must include the following cost principles:</p> <ul style="list-style-type: none"> • Necessary, reasonable and allocable • Conform with federal law and grant terms • Consistent with state and local policies • Adequately documented 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Review program expenditures</p> <p><input type="checkbox"/> Review Allowability of Costs Procedures to check for internal controls relating to bulleted items.</p>	
<p>8. Procurement UGG Sec 200.320, 100.67, 200.88</p>	<p>1. Procurement the LEA maintains purchasing procedures</p> <p>Micro-purchases (purchase up to \$10,000)</p> <ul style="list-style-type: none"> • Small Purchase (between \$10,000-\$250,000) • Sealed Bids (purchases over \$250,000 with formal advertising) • Competitive Proposals (more than one source submitting a proposal) • Non-competitive Proposals i.e. Sole Source (Solicitation of a proposal from only one source) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Procurement procedures exist and include the specific procedures to be followed internally for the five procurement levels</p> <p><input type="checkbox"/> Evidence that procurement procedures were followed for 3-5 tested random expenditures.</p>	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>9. Cash Management Procedures</p> <p>UGG Sec 200.305</p>	<p>1. Cash Management the LEA must maintain written procedures to implement the following cash management requirements:</p> <ul style="list-style-type: none"> • Reimbursements explain what happens if the LEA is initially charging federal grant expenditures to nonfederal funds • Advances explain what happens if the LEA receives advance payments of federal grant funds • Interest explain how the LEA will manage interest earned on federal grant awards 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Procedures are available that address the three components <input type="checkbox"/> Evidence that LEA returned interest earned in excess of \$500 to federal government, if applicable 	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
10. Travel Reimbursement UGG Sec 200.474	1. Travel the LEA must have written travel policies for travel costs to be allowable <ul style="list-style-type: none"> • Types of travel (single day, overnight or out-of-state) • What expenses may be reimbursed (food, lodging, transportation, airfare) • What type of documentation is needed for reimbursement (pre-approval travel form, receipts, post travel form) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Board approved policies available for review <input type="checkbox"/> Samples of travel requests reviewed followed policy <input type="checkbox"/> Prior written approval was obtained by PDE for out of state travel	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
<p>11. Prior Written Approval for Various Expenditures UGG Sec 200.413, 200.474, 200.438, 200.439, 200.454</p>	<p>1. LEA must obtain prior written approval for the following expenditures:</p> <ul style="list-style-type: none"> • Salaries of Administrative Staff (Clerical and Federal Program Coordinators) (200.413(c)) • Out of State Travel for workshops/conferences (200.474) • Entertainment Costs (200.438) • Equipment (200.439) • Student Activity Costs • Memberships, subscriptions, and Professional Activities (200.454) 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Items were included in approved consolidated application budgets and/or narratives <input type="checkbox"/> Emails or other correspondence with regional coordinator requesting and receiving approval for expenditures. 	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th data-bbox="1650 131 2003 180" style="text-align: center;">District Comments</th> </tr> <tr> <td data-bbox="1650 180 2003 529"> <p>4/3/2019 9:35:39 AM Federal Programs Coordinator Alina Kitchell Prior written approval was not needed since we did not have any of these items factored into our budget.</p> </td> </tr> <tr> <th data-bbox="1650 529 2003 578" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1650 578 2003 927"> <p>5/7/2019 1:11:05 PM State Monitor Helen Gross Prior written approval was not needed since Agora did not have any of these aforementioned items factored into our budget.</p> </td> </tr> </table>	District Comments	<p>4/3/2019 9:35:39 AM Federal Programs Coordinator Alina Kitchell Prior written approval was not needed since we did not have any of these items factored into our budget.</p>	Monitor Comments	<p>5/7/2019 1:11:05 PM State Monitor Helen Gross Prior written approval was not needed since Agora did not have any of these aforementioned items factored into our budget.</p>
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<p>12. Carryover</p> <p>The LEA complies with the carryover provisions of Title I.</p> <p>Sec. 1127</p>	<p>1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to next unless the SEA has waived the limitation (allowable once every 3-year cycle if the SEA believes the request is reasonable and necessary</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Consolidated Application Carryover section <input type="checkbox"/> Waiver request and Carryover Waiver Approval Letter 					

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
<p>13. Rank Order</p> <p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113</p>	<p>1. The LEA is serving all buildings over 75% low-income, regardless of grade span, in rank order. Buildings below 75% can be served in rank order in two manners, either still in rank order regardless of grade span, or by rank order within grade span."</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application, Selection of Schools	<table border="1"> <tr> <th data-bbox="1652 131 2001 180">District Comments</th> </tr> <tr> <td data-bbox="1652 180 2001 456"> 4/3/2019 9:36:57 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter is a charter school and ranking does not apply. </td> </tr> <tr> <th data-bbox="1652 456 2001 505">Monitor Comments</th> </tr> <tr> <td data-bbox="1652 505 2001 751"> 5/7/2019 1:10:16 PM State Monitor Helen Gross Agora Cyber Charter is a charter school and ranking does not apply. </td> </tr> </table>	District Comments	4/3/2019 9:36:57 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter is a charter school and ranking does not apply.	Monitor Comments	5/7/2019 1:10:16 PM State Monitor Helen Gross Agora Cyber Charter is a charter school and ranking does not apply.
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	<p>2. Buildings above 75% low-income must be served and can only not be served after written approval has been established by PDE. The same analysis should occur for buildings below 75% regardless of grade span when that ranking methodology is chosen, and when the ranking by grade span methodology is chosen then this analysis should occur within any established grade span.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application, Selection of Schools	<table border="1"> <tr> <th data-bbox="1652 768 2001 816">District Comments</th> </tr> <tr> <td data-bbox="1652 816 2001 1092"> 4/3/2019 9:37:16 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter is a charter school and ranking does not apply. </td> </tr> <tr> <th data-bbox="1652 1092 2001 1141">Monitor Comments</th> </tr> <tr> <td data-bbox="1652 1141 2001 1385"> 5/7/2019 1:10:04 PM State Monitor Helen Gross Agora Cyber Charter is a charter school and ranking does not apply. </td> </tr> </table>	District Comments	4/3/2019 9:37:16 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter is a charter school and ranking does not apply.	Monitor Comments	5/7/2019 1:10:04 PM State Monitor Helen Gross Agora Cyber Charter is a charter school and ranking does not apply.
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	<p>3. High schools (grades 9-12) may be served out of rank order at the discretion of the LEA. If the LEA exercises this discretion, any High School that is over 50% low-income shall be treated and ranked as if it is at the 75% low-income level. In this manner a High School would have to be served in rank order regardless of grade span as it would be considered to be at the 75% level.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application, Selection of Schools</p>	<table border="1"> <tr> <th data-bbox="1650 131 2001 180">District Comments</th> </tr> <tr> <td data-bbox="1650 180 2001 464"> <p>4/3/2019 9:37:27 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter is a charter school and ranking does not apply.</p> </td> </tr> <tr> <th data-bbox="1650 464 2001 513">Monitor Comments</th> </tr> <tr> <td data-bbox="1650 513 2001 751"> <p>5/7/2019 1:09:54 PM State Monitor Helen Gross Agora Cyber Charter is a charter school and ranking does not apply.</p> </td> </tr> </table>	District Comments	<p>4/3/2019 9:37:27 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter is a charter school and ranking does not apply.</p>	Monitor Comments	<p>5/7/2019 1:09:54 PM State Monitor Helen Gross Agora Cyber Charter is a charter school and ranking does not apply.</p>
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	<p>4. Allocations to each eligible school remain in rank order per the method established during the Consolidated Application submission and as analyzed in the bullets above, however variance in per pupil expenditure may vary and may only be in an anticipated format as this analysis is occurring mid-year.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> The Title I budget, including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures, must be used for this analysis</p>	<table border="1"> <tr> <th data-bbox="1650 768 2001 816">District Comments</th> </tr> <tr> <td data-bbox="1650 816 2001 1101"> <p>4/3/2019 9:37:37 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter is a charter school and ranking does not apply.</p> </td> </tr> <tr> <th data-bbox="1650 1101 2001 1149">Monitor Comments</th> </tr> <tr> <td data-bbox="1650 1149 2001 1388"> <p>5/7/2019 1:09:44 PM State Monitor Helen Gross Agora Cyber Charter is a charter school and ranking does not apply.</p> </td> </tr> </table>	District Comments	<p>4/3/2019 9:37:37 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter is a charter school and ranking does not apply.</p>	Monitor Comments	<p>5/7/2019 1:09:44 PM State Monitor Helen Gross Agora Cyber Charter is a charter school and ranking does not apply.</p>
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	5. Pre-kindergarten children are excluded from the poverty count of any school	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> PIMS Report on Economically Disadvantaged	<div data-bbox="1646 131 2003 180" style="background-color: #cccccc; padding: 2px;">District Comments</div> <div data-bbox="1646 180 2003 496"> <p>4/3/2019 9:38:02 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter School does not enroll pre-kindergarten children.</p> </div> <div data-bbox="1646 496 2003 545" style="background-color: #cccccc; padding: 2px;">Monitor Comments</div> <div data-bbox="1646 545 2003 829"> <p>5/7/2019 1:09:28 PM State Monitor Helen Gross Agora Cyber Charter School does not enroll pre-kindergarten children.</p> </div>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
<p>14. Supplement/Supplant</p> <p>The LEA ensures that Federal funds are used only to supplement or increase non-Federal sources used for the education of participating students and not to supplant funds from non-Federal sources</p> <p>Sec. 1118(b)</p>	<p>1. Title I only - The LEA has shall demonstrate that the methodology used to allocated State and local funds to each school receiving assistance under Title I, Part A ensures that the school receives all the State and local funds it would otherwise receive if it were not receiving Title I funds.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1650 131 2005 180" style="background-color: #e0e0e0;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 180 2005 708"> <p>4/3/2019 9:44:55 AM</p> <p>Federal Programs Coordinator Alina Kitchell</p> <p>When I attended the Title I Federal Program Coordinator training in February 2019 at Bucks County IU 22 they provided updated information which indicated charter schools are exempt from writing SNS methodology.</p> </td> </tr> <tr> <th data-bbox="1650 708 2005 756" style="background-color: #e0e0e0;">Monitor Comments</th> </tr> <tr> <td data-bbox="1650 756 2005 997"> <p>5/7/2019 1:09:11 PM</p> <p>State Monitor Helen Gross</p> <p>Per PDE, charter schools are exempt from writing SNS methodology.</p> </td> </tr> </tbody> </table>	District Comments	<p>4/3/2019 9:44:55 AM</p> <p>Federal Programs Coordinator Alina Kitchell</p> <p>When I attended the Title I Federal Program Coordinator training in February 2019 at Bucks County IU 22 they provided updated information which indicated charter schools are exempt from writing SNS methodology.</p>	Monitor Comments	<p>5/7/2019 1:09:11 PM</p> <p>State Monitor Helen Gross</p> <p>Per PDE, charter schools are exempt from writing SNS methodology.</p>
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<p>15. Comparability</p> <p>The LEA complies with the comparability provisions of Title I</p> <p>Sec. 1118(c)</p>	<p>1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Detailed Data Sheet and Assurance page</p> <p><input checked="" type="checkbox"/> Assurance page for those LEAs that are exempt</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1650 131 2001 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 180 2001 461"> <p>4/3/2019 9:45:25 AM</p> <p>Federal Programs Coordinator Alina Kitchell</p> <p>Agora Cyber Charter School operates solely as a school wide site.</p> </td> </tr> <tr> <th data-bbox="1650 461 2001 509" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1650 509 2001 824"> <p>5/7/2019 1:08:10 PM</p> <p>State Monitor Helen Gross</p> <p>Agora Cyber Charter School submitted the November Comparability Assurance Report as required.</p> </td> </tr> </tbody> </table>	District Comments	<p>4/3/2019 9:45:25 AM</p> <p>Federal Programs Coordinator Alina Kitchell</p> <p>Agora Cyber Charter School operates solely as a school wide site.</p>	Monitor Comments	<p>5/7/2019 1:08:10 PM</p> <p>State Monitor Helen Gross</p> <p>Agora Cyber Charter School submitted the November Comparability Assurance Report as required.</p>
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<p>16. Maintenance of Effort (MOE)</p> <p>Sec. 1118(a)</p>	<p>1. LEAs combined fiscal effort per student on the aggregate expenditures of the LEA from the preceding year must not be less than 90% of the second preceding year</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Maintenance of Effort Letter indicating compliance/non-compliance</p>					
<p>17. Compliance to Reservations</p> <p>The LEA complies with requirements regarding the reservation of funds.</p> <p>Sec. 1113(c)(3), 42 U.S.C 11432</p> <p>Sec. 1116(a)(3)</p>	<p>1. The LEA has reserved funds for Homeless students at both Title I served and non-Title I served buildings. This is a district-level reservation.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application Reservation of Funds page</p> <p><input type="checkbox"/> Consolidated Application Title I budget</p> <p><input checked="" type="checkbox"/> Statement of expenditures for homeless</p>					

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
	2. LEAs receiving more than \$500,000 in Title I funds have reserved a minimum of 1% of the allocation for parent and family engagement and have distributed a minimum of 90% of those funds to the school level. A LEA may reserve more than 1% of the allocation. The 90% building-level allocation rule is only applicable against the original 1%, not any percentage above.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Reservation of Funds <input type="checkbox"/> Procedure for allocation of at least 90% of Parent and Family Engagement funds to the school level must be demonstrated and applicable expenditures provided as evidence of compliance					
	3. LEA reserved appropriate funds for Neglected Institution served. (If not used, select NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of expenditures for Neglected Institution	<table border="1"> <thead> <tr> <th data-bbox="1648 552 2007 602">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1648 602 2007 883"> 4/3/2019 9:55:11 AM Federal Programs Coordinator Alina Kitchell As a cyber school we do not serve neglected institutes. </td> </tr> <tr> <th data-bbox="1648 883 2007 933">Monitor Comments</th> </tr> <tr> <td data-bbox="1648 933 2007 1180"> 5/7/2019 1:04:38 PM State Monitor Helen Gross As a cyber charter school, Agora does not serve neglected institutes. </td> </tr> </tbody> </table>	District Comments	4/3/2019 9:55:11 AM Federal Programs Coordinator Alina Kitchell As a cyber school we do not serve neglected institutes.	Monitor Comments	5/7/2019 1:04:38 PM State Monitor Helen Gross As a cyber charter school, Agora does not serve neglected institutes.
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	4. The LEA has reserved funds for Foster students at both Title I served and non-Title I served buildings. This is a district-level reservation. (If not used, select NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of expenditures for Foster	<table border="1"> <thead> <tr> <th data-bbox="1650 131 2005 180">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 180 2005 461">4/3/2019 9:55:40 AM Federal Programs Coordinator Alina Kitchell Agora serves foster students with LEA general fund.</td> </tr> <tr> <th data-bbox="1650 461 2005 509">Monitor Comments</th> </tr> <tr> <td data-bbox="1650 509 2005 751">5/7/2019 1:03:39 PM State Monitor Helen Gross Agora serves foster students with LEA general fund.</td> </tr> </tbody> </table>	District Comments	4/3/2019 9:55:40 AM Federal Programs Coordinator Alina Kitchell Agora serves foster students with LEA general fund.	Monitor Comments	5/7/2019 1:03:39 PM State Monitor Helen Gross Agora serves foster students with LEA general fund.
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	5. If LEA has indicated the use of the Salary and Fringe Benefit set-aside on the Reservation of Funds worksheet, does documentation exist to show how the calculation was derived and shows how the set-aside amount was allocated back to the appropriate Title I school? (If not used, select NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Spreadsheet demonstrating calculations	<table border="1"> <thead> <tr> <th data-bbox="1650 768 2005 816">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 816 2005 1133">4/3/2019 9:56:01 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter School does not exercise the Salary and Fringe Benefit set-aside option.</td> </tr> <tr> <th data-bbox="1650 1133 2005 1182">Monitor Comments</th> </tr> <tr> <td data-bbox="1650 1182 2005 1458">5/7/2019 1:03:10 PM State Monitor Helen Gross Agora Cyber Charter School does not exercise the Salary and Fringe Benefit set-aside option.</td> </tr> </tbody> </table>	District Comments	4/3/2019 9:56:01 AM Federal Programs Coordinator Alina Kitchell Agora Cyber Charter School does not exercise the Salary and Fringe Benefit set-aside option.	Monitor Comments	5/7/2019 1:03:10 PM State Monitor Helen Gross Agora Cyber Charter School does not exercise the Salary and Fringe Benefit set-aside option.
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<p>18. Title I, Part D Subpart 2: Sec. 1424</p>	<p>1. LEA spends Title I, Part D funds on allowable, supplemental, and educational activities at the selected delinquent institution(s)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Statement of expenditures for Delinquent funds</p>	<table border="1"> <tr> <td data-bbox="1646 123 2011 180" style="text-align: center;">District Comments</td> </tr> <tr> <td data-bbox="1646 180 2011 427"> <p>4/3/2019 9:50:26 AM Federal Programs Coordinator Alina Kitchell Agora does not receive Title I, Part D allocation</p> </td> </tr> <tr> <td data-bbox="1646 427 2011 483" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1646 483 2011 691"> <p>5/7/2019 1:02:45 PM State Monitor Helen Gross Agora does not receive Title I, Part D funds.</p> </td> </tr> </table>	District Comments	<p>4/3/2019 9:50:26 AM Federal Programs Coordinator Alina Kitchell Agora does not receive Title I, Part D allocation</p>	Monitor Comments	<p>5/7/2019 1:02:45 PM State Monitor Helen Gross Agora does not receive Title I, Part D funds.</p>
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<p>19. Community Eligibility Provision (CEP) 7 CFR 245.9(f)(7)(iii)</p>	<p>1. Did your LEA have schools that participated in the Community Eligibility Provision (CEP) during the 17-18 SY? This is asked for 18-19 monitoring because data from the previous year is used for the current year Selection of Schools and Nonpublic Equitable Share data</p> <p>Note: If your LEA has schools that have adopted CEP for the first time during the 18-19 SY this answer is "no". Note: If a "no" answer the remaining questions can be marked N/A.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application, Selection of Schools</p>	<table border="1"> <tr> <td data-bbox="1646 691 2011 748" style="text-align: center;">District Comments</td> </tr> <tr> <td data-bbox="1646 748 2011 1029"> <p>4/3/2019 9:50:56 AM Federal Programs Coordinator Alina Kitchell Agora does not participate in CEP option.</p> </td> </tr> <tr> <td data-bbox="1646 1029 2011 1086" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1646 1086 2011 1325"> <p>5/7/2019 1:02:04 PM State Monitor Helen Gross Agora does not participate in CEP option.</p> </td> </tr> </table>	District Comments	<p>4/3/2019 9:50:56 AM Federal Programs Coordinator Alina Kitchell Agora does not participate in CEP option.</p>	Monitor Comments	<p>5/7/2019 1:02:04 PM State Monitor Helen Gross Agora does not participate in CEP option.</p>
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	2. Were all buildings in 16-17 CEP or were some CEP and others non-CEP? If all schools CEP, select MET. If not, select N/A, then discuss per bullet 3 how data was made uniform	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application, Selection of Schools	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1652 131 2003 180" style="background-color: #e0e0e0;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1652 180 2003 461"> <p data-bbox="1652 188 2003 220">4/3/2019 9:51:20 AM</p> <p data-bbox="1652 233 2003 334">Federal Programs Coordinator Alina Kitchell</p> <p data-bbox="1652 347 2003 448">Agora does not participate in CEP option.</p> </td> </tr> <tr> <th data-bbox="1652 461 2003 509" style="background-color: #e0e0e0;">Monitor Comments</th> </tr> <tr> <td data-bbox="1652 509 2003 753"> <p data-bbox="1652 518 2003 550">5/7/2019 1:01:53 PM</p> <p data-bbox="1652 563 2003 628">State Monitor Helen Gross</p> <p data-bbox="1652 641 2003 742">Agora does not participate in CEP option.</p> </td> </tr> </tbody> </table>	District Comments	<p data-bbox="1652 188 2003 220">4/3/2019 9:51:20 AM</p> <p data-bbox="1652 233 2003 334">Federal Programs Coordinator Alina Kitchell</p> <p data-bbox="1652 347 2003 448">Agora does not participate in CEP option.</p>	Monitor Comments	<p data-bbox="1652 518 2003 550">5/7/2019 1:01:53 PM</p> <p data-bbox="1652 563 2003 628">State Monitor Helen Gross</p> <p data-bbox="1652 641 2003 742">Agora does not participate in CEP option.</p>
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	3. LEA has a data source/process that was used to ensure that CEP building low-income data was uniform with other non-CEP buildings and/or was equitable in regard to nonpublic schools	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools <input type="checkbox"/> The 1.6 multiplier was applied against CEP data from participating schools to make it uniform with traditional Free and Reduced Lunch data at non-CEP schools. <input type="checkbox"/> Raw CEP/Direct Certification (DC) data was utilized at all schools in a uniform manner regardless of whether or not a school was CEP participating or not. <input type="checkbox"/> A survey that looked like the old Free and Reduced lunch survey but which made clear that it was not a requirement of the food subsidy program was sent to participating CEP schools. Non-CEP schools would use the traditional free and reduced forms.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #e0e0e0;">District Comments</th> </tr> </thead> <tbody> <tr> <td>4/3/2019 9:51:29 AM Federal Programs Coordinator Alina Kitchell Agora does not participate in CEP option.</td> </tr> <tr> <th style="background-color: #e0e0e0;">Monitor Comments</th> </tr> <tr> <td>5/7/2019 1:01:45 PM State Monitor Helen Gross Agora does not participate in CEP option.</td> </tr> </tbody> </table>	District Comments	4/3/2019 9:51:29 AM Federal Programs Coordinator Alina Kitchell Agora does not participate in CEP option.	Monitor Comments	5/7/2019 1:01:45 PM State Monitor Helen Gross Agora does not participate in CEP option.
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20. Transferability Sec 5103(b)	1. Up to 100% of Title II and IV funds can be transferred. Funds can be transferred into Title I and Title III but not out of either subprogram. Title IIA and IV can transfer between programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Expenditures aligned to transferred into subprogram <input type="checkbox"/> Consolidated Application, Transferability page					

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
	2. Evidence of Non-public school consultation to discuss transferred amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Agendas/sign in sheets <input type="checkbox"/> Emails <input type="checkbox"/> Other documentation to reflect consultation occurred	<table border="1"> <thead> <tr> <th data-bbox="1652 131 2001 180">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1652 180 2001 461"> 4/3/2019 9:52:06 AM Federal Programs Coordinator Alina Kitchell Agora did not participate in any non-public school consultations. </td> </tr> <tr> <th data-bbox="1652 461 2001 509">Monitor Comments</th> </tr> <tr> <td data-bbox="1652 509 2001 789"> 5/7/2019 1:01:26 PM State Monitor Helen Gross Agora did not participate in any non-public school consultations because it is a charter school. </td> </tr> </tbody> </table>	District Comments	4/3/2019 9:52:06 AM Federal Programs Coordinator Alina Kitchell Agora did not participate in any non-public school consultations.	Monitor Comments	5/7/2019 1:01:26 PM State Monitor Helen Gross Agora did not participate in any non-public school consultations because it is a charter school.
District Comments										
4/3/2019 9:52:06 AM Federal Programs Coordinator Alina Kitchell Agora did not participate in any non-public school consultations.										
Monitor Comments										
5/7/2019 1:01:26 PM State Monitor Helen Gross Agora did not participate in any non-public school consultations because it is a charter school.										

Desk Monitoring only:

[Title I Uploads.pdf](#)

- Upload inventory list for public and Non-public programs
- Upload data reports/summaries
- Upload Conflict of Interest Policy and Travel Reimbursement Policy, Cash Management Procedure, Allowability of Costs Procedure and Procurement Procedure
- Upload Carryover Waiver Approval Letter, if applicable
- Upload building level budgets for each Title I building
- Upload Documentation of LEA methodology for allocating state and local funds to buildings.
- For LEAs not exempt, upload Comparability Assurance page and Detailed data sheet. For those LEAs that are exempt, upload Assurance page.
- Upload MOE letter from PDE
- Upload agendas, sign in sheets, emails, or other documentation to reflect Non-public consultation occurred.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>If you have additional comments to make about this section, enter them here:</p>	Monitor Comments					
	<p>5/7/2019 1:00:34 PM State Monitor Helen Gross All documentation was complete, well organized, and completed in a timely manner.</p>					

Title II A: Fiscal

Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>1. Supplement/Supplant</p> <p>The LEA ensures that Federal funds are used only to supplement or increase non-Federal sources used for the education of participating students and not to supplant funds from non-Federal sources</p> <p>Sec. 1118(b)</p>	<p>1. Title II - the LEA approved budget and records of expenditures of Title II funds match</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Title II budgets <input type="checkbox"/> LEA budget <input type="checkbox"/> Statement of Expenditures for Title II	<p style="text-align: center;">District Comments</p> <p>4/3/2019 3:17:40 PM Federal Programs Coordinator Alina Kitchell Agora is doing the transferability component and all Title II funds are transferred to Title I. This money is used for salaries.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/7/2019 1:13:48 PM State Monitor Helen Gross Agora implemented the transferability component and all Title II funds are transferred to Title I. This money is used for salaries.</p>
<p>2. Performance Goal Reporting Verification</p> <p>UGG 200.328</p>	<p>1. LEA has submitted the Performance Goal Output Report for Title II.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title II.	
	<p>2. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Data reports/ summaries	

Desk monitoring only:

- Upload data reports supporting performance goal output report

[Title II Uploads.pdf](#)

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<ul style="list-style-type: none"> Upload Title II budget 						
<p>If you have additional comments to make about this section, enter them here:</p>						

Title IVA: Fiscal

Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>1. Supplement/Supplant</p> <p>The LEA ensures that Federal funds are used only to supplement or increase non-Federal sources used for the education of participating students and not to supplant funds from non-Federal sources</p> <p>Sec. 1118(b)</p>	<p>1. Title IV (where applicable) - the LEA approved budget and records of expenditures of Title IV funds match.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Title IV budgets <input type="checkbox"/> LEA budget <input type="checkbox"/> Statement of Expenditures for Title IV	<p style="text-align: center;">District Comments</p> <p>4/3/2019 3:18:22 PM Federal Programs Coordinator Alina Kitchell Agora is doing the transferability component and all Title IV funds are transferred to Title I. This money is used for salaries.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/7/2019 1:14:42 PM State Monitor Helen Gross Agora implemented the transferability component and all Title IV funds are transferred to Title I. This money is used for salaries.</p>
<p>2. Performance Goal Reporting Verification</p> <p>UGG 200.328</p>	<p>1. LEA has submitted the Performance Goal Output Report for Title IV.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title IV.	
	<p>2. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Data reports/ summaries	

Desk monitoring only:

- Upload data reports supporting performance goal output report

[Title IV Uploads.pdf](#)

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<ul style="list-style-type: none"> Upload Title IV budget 						
If you have additional comments to make about this section, enter them here:						

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
No interviews have been entered.			

School Level Monitoring

Component I: Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
1. Time Documentation UGG Sec. 200.430	1. The LEA and Title I school maintain semi-annual certifications for all employees funded 100% from a single cost objective	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications					
	2. The LEA and Title I school maintain time documentation/logs for prorated staff including the amount of time spent on each funding source activity; logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis; or fixed schedule approval has been obtained from DFP	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Time logs <input type="checkbox"/> Staff schedules <input type="checkbox"/> Documentation of Fixed schedule semi-annual time documentation DFP approval	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/17/2019 9:04:25 AM Federal Programs Coordinator Alina Kitchell All Agora Cyber Charter school staff are 100% title funded.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/7/2019 1:19:02 PM State Monitor Helen Gross All Agora Cyber Charter school staff appear to be 100% title funded per submitted documentation..</td> </tr> </tbody> </table>	District Comments	4/17/2019 9:04:25 AM Federal Programs Coordinator Alina Kitchell All Agora Cyber Charter school staff are 100% title funded.	Monitor Comments	5/7/2019 1:19:02 PM State Monitor Helen Gross All Agora Cyber Charter school staff appear to be 100% title funded per submitted documentation..
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Monitor Comments										
5/7/2019 1:19:02 PM State Monitor Helen Gross All Agora Cyber Charter school staff appear to be 100% title funded per submitted documentation..										
2. Building Level Budget	1. The LEA and Title I School maintain a building level budget documenting Title I expenditures	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Schools Title I building level budget including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures, must be used for this analysis					
Desk Monitoring Only: <ul style="list-style-type: none"> Upload staff semi-annual certification and/or time logs 						School Level Monitoring Upload.pdf				

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments		
<ul style="list-style-type: none"> Upload schools Title I building level budget including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures. 								
<p>If you have additional comments to make about this section, enter them here:</p>		<table border="1"> <thead> <tr> <th data-bbox="955 415 2003 467">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="955 467 2003 649"> <p>5/7/2019 1:17:48 PM State Monitor Helen Gross Required documentation was uploaded and complete and met ESSA requirements for Title I.</p> </td> </tr> </tbody> </table>					Monitor Comments	<p>5/7/2019 1:17:48 PM State Monitor Helen Gross Required documentation was uploaded and complete and met ESSA requirements for Title I.</p>
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