

Full Name	Job Title	PA Certified Yes/No	Area of Certification/Certification Type	Grade Teaching or Serving	All Areas of Assignment, Subject Areas Teaching, or Services Provided	Number of Hours Worked in Assignment (2017-2018)	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
Matthew Abel	Virtual Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	6800-Math 10-12 (25%)_2860-ML Math 7-9 (75%)	1520	100	0
Jessica Allen	Virtual Classroom Teacher	Yes	Instructional II_8405_Biology 7-12	9-12	8405-Biology (100%)	1520	100	0
Laura Allen	Virtual Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Lucas Allen	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Jessica Altman	Special Education Teacher	Yes	Instructional II_1180_2810_9226_Autism Endorsement PK-12_Elementary K-6_Special Education PK-8	6-8	9340-Special Ed, Elementary Subjects, PreK-6 (100%)	1680	100	0
Christopher Alverson	Blended Classroom Teacher	Yes	Instructional II_2860_7205_MidLevel Math 6-9_Music PK-12	9-12	2860-ML Math 7-9 (100%)	1680	100	0
John Ames	Virtual Classroom Teacher	Yes	Instructional II_3230_English 7-12	9-12	2850-ML English 7-9 (100%)	1520	100	0
Connie Anastasio	Blended Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	2860-ML Math 7-9 (100%)	1680	100	0
Courtney Andrew	Virtual Classroom Teacher	Yes	Instructional II_Program Specialist_2860_3230_4499_MidLevel Math 6-9_English 7-12_ESL PK-12	9-12	2860-ML Math 7-9 (100%)	1520	100	0
Noelle Andrie	Virtual Classroom Teacher	Yes	Instructional I_4420_German PK-12	9-12	4420-German 7-12 (100%)	1520	100	0
Gina Anitori	Special Education Teacher	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	3-5				
Jessica Applegarth	Blended Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	2860-ML Math 7-9 (100%)	1680	100	0
Lisa Arnold	Special Education Teacher	Yes	Instructional II_2860_9235_MidLevel Math 6-9_Mental and/or Physical Handicapped PK-12	9-12	9360-Special Ed, ML Math 7-9 (100%)	1680	100	0
Emilee Atkins	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	K-2	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
Jennifer Autieri Dukovich	Virtual Classroom Teacher	Yes	Instructional I_3230_9225_English 7-12_Special Education PK-12	9-12	2850-ML English 7-9 (100%)	1520	100	0
Charles Ayre	Blended Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Benjamin Babington	Special Education Teacher	Yes	Instructional I_8875_9227_Social Studies 7-12_Special Education 7-12	9-12				
Kerry Baker	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
Andrew Balko	Blended Classroom Teacher	Yes	Instructional I_6800_8470_Math 7-12_Physics 7-12	9-12	8468-Physical Science, Intermediate, 10-12 (50%)/8470-Physics 10-12 (50%)	1680	100	0
Christina Ballard	Virtual Classroom Teacher	Yes	Instructional I_3230_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1520	100	0
Emily Barnes	Curriculum Coordinator	Yes	Administrative I_Instructional I_1115_3230_Principal PK-12_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Thomas Barnes Jr	Blended Classroom Teacher	Yes	Administrative I_nstructional I_1115_2860_8875_Principal PK-12_MidLevel Math 6-9_Social Studies 7-12	9-12	8840-Geography 10-12 (100%)	1680	100	0

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Jerald Barris	Principal 6-8	Yes	Supervisory_Administrative II_Administrative_Instructional II_Letter of Eligibility_9215_1115_2300_2810_2850_2860_9225_1160_1150_Supervisor Special Education PK-12_Principal PK-12_Vocational Administrative Director 7-12_Elementary K-6_MidLevel English 6-9_MidLevel Math 6-9_Special Education PK-12_IU Executive Director PK-12_Superintendent PK-12	6-8	1111-Middle School Principal (100%)	1680	100	0
Nicole Basile	Special Education Teacher	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	6-8				
Kathryn Batting	Blended Classroom Teacher	Yes	Instructional II_3230_5600_8875_English 7-12_Family Consumer Science PK-12_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1680	100	0
Kevin Battisti	Blended Classroom Teacher	Yes	Instructional I_6800_Math 7-12	9-12	2860-ML Math 7-9 (75%)_6800-Math 10-12 (25%)	1680	100	0
Chris Becker	Special Education Teacher	Yes	Administrative I_Instructional II_1115_2810_9225_Principal PK-12_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Lindsey Beegle	Special Education Teacher	Yes	Instructional II_2810_7650_9225_Elementary K-6_Reading Specialist PK-12_Special Education PK-12	K-2	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Jennifer Behr	Virtual Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Amanda Bell	Special Education Teacher	Yes	Instructional I_2810_2840_9225_Elementary K-6_Early Childhood Education N-3_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Karen Bernardi	Blended Classroom Teacher	Yes	Instructional I_2810_2840_Elementary K-6_Early Childhood N-3	K-2				
Shawn Besong	Blended Classroom Teacher	Yes	Letter of Equivalency_Instructional I_1185_8875_Master's Equivalency_Social Studies 7-12	9-12	8875-Social Studies 10-12 (100%)	1680	100	0
Casey Betzler	Curriculum Coordinator	Yes	Instructional II_8875_Social Studies 7-12	6-8	2870-ML Social Studies 7-9 (100%)	1680	100	0
Elizabeth Bevington	Special Education Teacher	Yes	Instructional I_3230_8875_9227_English 7-12_Social Studies 7-12_Special Education 7-12	K-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Justine Bevins	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Cary Biega	Blended Classroom Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	K-2	2843-Kindergarten, age 5 (K5) 100%	1680	100	0
Jessica Black	Special Education Teacher	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	6-8				
Nichole Blackmore	Special Education Teacher	Yes	Instructional I_2825_3100_9226_Grades P-4_Grades 4-8 (All subjects 4-6 Math 7-8)_Special Education PK-8	6-8	9360-Special Ed, ML Math 7-9 (100%)	1680	100	0
Christy Blair	Blended Classroom Teacher	Yes	Instructional I_2810_2850_2860_Elementary K-6_MidLevel English 6-9_MidLevel Math 6-9	9-12	2860-ML Math 7-9 (100%)	1680	100	0

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Brian Blanker	Virtual Classroom Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Jennifer Blum	Curriculum Coordinator	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Carie Booher	Curriculum Coordinator	Yes	Instructional II_2810_2850_Elementary K-6_MidLevel English 6-9	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Michael Bowen	Virtual Classroom Teacher	Yes	Instructional I_8405_8450_Biology 7-12_General Science 7-12	9-12				
Mary Bowers	Blended Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2844-Elementary Primary Grades 1-3 (100%)	1680	100	0
Julie Boyde	Blended Classroom Teacher	Yes	Instructional I_2810_2840_Elementary K-6_Early Childhood N-3	K-2	2844-Elementary Primary Grades 1-3 (100%)	1680	100	0
Kaitlynn Boyer	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Sandra Boyer	Virtual Classroom Teacher	Yes	Instructional II_7205_Music PK-12	9-12	7202-Music, Secondary 7-12 (100%)	1520	100	0
Michaela Braun	Blended Classroom Teacher	Yes	Instructional II_2810_7650_Elementary K-6_Reading Specialist PK-12	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Edwin Breaux Jr	Virtual Classroom Teacher	Yes	Instructional II_1603_2850_2870_2880_6800_Business Computer Info Technology PK-12_MidLevel English 6-9_MidLevel Citizenship 6-9_MidLevel Science 6-9_Math 7-12	6-8	6800-Math 10-12 (100%)	1520	100	0
Jessica Bridge	Special Education Teacher	Yes	Instructional I_2825_3230_7650_9226_	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Mandy Burket	Blended Classroom Teacher	Yes	Administrative I_Instructional II_1115_2810_Principal PK-12_Elementary K-6	K-2	2844-Elementary Primary Grades 1-3 (100%)	1680	100	0
Kathleen Burkhead	Virtual Classroom Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Erin Butler	Virtual Classroom Teacher	Yes	Instructional II_8420_8450_8470_Chemistry 7-12_General Science 7-12_Physics 7-12	9-12	8470-Physics 10-12 (100%)	1520	100	0
Jordan Canavesi	Blended Classroom Teacher	Yes	Administrative I_Instructional II_1115_2810_Principal PK-12_Elementary K-6	K-2	2844-Elementary Primary Grades 1-3 (100%)	1680	100	0
Allison Carland	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Ashley Carpenter	Virtual Classroom Teacher	Yes	Instructional I_3200_3230_Communications 7-12_English 7-12	9-12	2850-ML English 7-9 (100%)	1520	100	0
Sarah Carr	Virtual Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	6800-Math 10-12 (100%)	1520	100	0
Nicole Carson	Special Education Teacher	Yes	Instructional I_2825_2826_9226_Grades PK-4_Grades 5-6_Special Education PK-8	3-5				
Carley Castelli	Virtual Classroom Teacher	Yes	Instructional II_2860_8405_MidLevel Math 6-9_Biology 7-12	9-12	8405-Biology (100%)	1520	100	0
Susan Charlton	Virtual Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	2860-ML Math 7-9 (100%)	1520	100	0
Samantha Charmo	Blended Classroom Teacher	Yes	Instructional I_3100_3100_Grades 4-8(All Subjects 4-6, Math 7-8)_Grades 4-8(All Subjects 4-6_Social Studies 7-8)	6-8	2870-ML Social Studies 7-9 (100%)	1680	100	0
Amy Checkan	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0

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Erin Cheddar	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Kinsey Cherok	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Megan Chevalier	Blended Classroom Teacher	Yes	Instructional I_2810_2860_Elementary K-6_MidLevel Math 6-9	6-8	2860-ML Math 7-9 (100%)	1680	100	0
Jessica Chismar	Blended Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Bradley Chrisman	Blended Classroom Teacher	Yes	Instructional I_6800_Math 7-12	9-12	6800-Math 10-12 (100%)	1680	100	0
Rachael Cipolla	Curriculum Coordinator	Yes	Instructional II_8405_8450_Biology 7-12_General Science 7-12	9-12	8405-Biology (100%)	1680	100	0
Clarabelle Cipriano-Ortiz	ELD Teacher	Yes	Instructiona II_Program Specialist_2810_4499_Elementary K-6_English as a Second Language	K-12				
Sarah Clites	Virtual Classroom Teacher	Yes	Instructional II_3230_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1520	100	0
Janine Coble	Special Education Teacher	Yes	Instructional I_8405_9225_Biology 7-12_Special Education PK-12	9-12	9385-Special Ed, Secondary Science, 10-12 (100%)	1680	100	0
Marci Colantoni-Wojtas	Blended Classroom Teacher	Yes	Instructional II_2840_9225_Early Childhood N-3_Special Education PK-12	K-2				
Brooke Colavecchia	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Kimberly Collins	Assistant Principal	Yes	Administrative II_Instructional II_1115_2810_2860_2880_9225_Principal PK-12_Elementary K-6_MidLevel Math 6-9_MidLevel Science 6-9_Special Education PK-12	6-8	1112-Assistant/Vice MS Principal (100%)	1680	100	0
Whitney Conjeski	Virtual Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8845-History 10-12 (25%)_8875-Social Studies 10-12 (75%)	1520	100	0
Lori Conkle	Special Education Teacher	Yes	Instructional II_9225_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Andrea Cook	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Vickey Corak	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Erica Corbett	Virtual Classroom Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Kelli Corman	Blended Classroom Teacher	Yes	Letter of Equivalency_Instructional II_1185_2810_Masters's Equivalency_Elementary K-6	K-2	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Bobbi Jo Corradi	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Brandon Cowell	Virtual Classroom Teacher	Yes	Instructional I_3230_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1520	100	0
William Cox	Blended Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8875-Social Studies 10-12 (100%)	1680	100	0
Kristy Coyne	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Dennis Craig	Virtual Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	6-8	2870-ML Social Studies 7-9 (100%)	1520	100	0
Nichole Cropper	Special Education Coordinator	Yes	Instructional II_2825_9226_Grades PK-4_Special Education PK-8	9-12	9380-Special Ed, ML Science 7-9	1680	100	0

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Christine Crow	Director of Secondary Curriculum	Yes	Administrative I_Instructional II_1115_8825_8865_Principal PK-12_Citizenship 7-12_Social Science 7-12	9-12	2915-Supervisor, Curriculum and Instruction (100%)	1680	100	0
Laurie Cunningham	Virtual Classroom Teacher	Yes	Instructional II_3230_English 7-12	6-8	2850-ML English 7-9 (100%)	1520	100	0
Ronald Cunningham	Blended Classroom Teacher	Yes	Instructional I_8875_Social Studies 7-12	9-12	8830-Economics (25%)/8842-Government 10-12 (75%)	1680	100	0
Bridget Curry	Virtual Classroom Teacher	Yes	Instructional II_8405_Biology 7-12	9-12	8405-Biology (100%)	1520	100	0
Melissa DAmico	Virtual Classroom Teacher	Yes	Instructional II_6800_Math 7-12	6-8	2860-ML Math 7-9 (100%)	1520	100	0
Peter D'Arcangelo	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Abraham Darlington	Blended Classroom Teacher	Yes	Instructional II_8405_8420_8440_Biology 7-12_Chemistry 7-12_Earth-Space Science 7-12	9-12	8441-Earth & Space Science, Intermediate (100%)	1680	100	0
Bryan Davidson	Virtual Classroom Teacher	Yes	Instructional I_3230_8875_English 7-12_Social Studies 7-12	9-12	3200-English/Communication 10-12 (100%)	1520	100	0
Mara Davies	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Nicole Davis	Virtual Classroom Teacher	Yes	Administrative I_Instructional II_1115_6800_Principal PK-12_Math 7-12	9-12	2860-ML Math 7-9 (100%)	1520	100	0
Alyssa Deluca	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Patricia DeVincentis	Virtual Classroom Teacher	Yes	Instructional I_4810_8405_8450_Health PK-12_Biology 7-12_General Science 7-12	6-8	2880-ML Science 7-9 (100%)	1520	100	0
Justin DeWitt	Special Education Teacher	Yes	Instructional II_9225_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
David DiCaprio	Curriculum Coordinator	Yes	Administrative I_Instructional I_1115_2810_9225_Principal PK-12_Elementary K-6_Special Education PK-12	K-12				
Kristen DiDonato	Blended Classroom Teacher	Yes	Instructional II_Program Specialist_2810_2840_7650_4499_Elementary K-6_Early Childhood N-3_Reading Specialist PK-12_ESL PK-12	3-5	2844-Elementary Primary Grades 1-3 (100%)	1680	100	0
Julie Dinaples	Virtual Classroom Teacher	Yes	Instructional I_3230_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1520	100	0
Carla Dioguardi	Virtual Classroom Teacher	Yes	Instructional II_2850_9235_MidLevel English 6-9_Mental and/or Physical Handicapped PK-12	6-8	2850-ML English 7-9 (100%)	1520	100	0
Christine Dioguardi	Virtual Classroom Teacher	Yes	Instructional I_2810_2850_Elementary K-6_MidLevel English 6-9	6-8	2850-ML English 7-9 (100%)	1520	100	0
Ian Docherty	Assistant Principal	Yes	Administrative I_Instructional I_1115_2860_3230_6420_8875_Principal PK-12_MidLevel Math 6-9_English 7-12_Library Science PK-12_Social Studies 7-12	9-12	1106-Assistant/Vice Secondary Principal (100%)	1680	100	0
James Dodd	College and Career Teacher	Yes	Instructional I_Educational Specialist I_2810_1839_Elementary K-6_Elementary & Secondary School Counselor PK-12	9-12				
Lori Dodd	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Lindsey Douglass	Blended Classroom Teacher	Yes	Instructional II_2860_8875_9225_MidLevel Math 6-9_Social Studies 7-12_Special Education PK-12	9-12	2860-ML Math 7-9 (100%)	1680	100	0

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Jonathan Dunlap	Blended Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	6-8	2870-ML Social Studies 7-9 (100%)	1680	100	0
Krystal Dunlap	Blended Classroom Teacher	Yes	Instructional II_2810_6800_9225_Elementary K-6_Math 7-12_Special Education PK-12	9-12	6800-Math 10-12 (100%)	1680	100	0
Allison Duran	Blended Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1680	100	0
Tyler Ellis	Virtual Classroom Teacher	Yes	Instructional I_2810_2880_Elementary K-6_MidLevel Science 6-9	6-8	2880-ML Science 7-9 (100%)	1520	100	0
Loriann Erickson	Special Education Coordinator	Yes	Supervisory_Administrative II_Instructional II_9215_1115_2810_9225_Supervisor of Special Education PK-12_Principal PK-12_Elementary K-6_Special Education PK-12	K-5	1101-Assistant/Vice Elementary Principal (100%)	1680	100	0
Brianna Estel	Special Education Teacher	Yes	Instructional II_3230_8875_9225_English 7-12_Social Studies 7-12_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Jenny Fath	Special Education Teacher	Yes	Instructional II_2810_2840_9225_Elementary K-6_Early Childhood N-3_Special Education PK-12	K-2	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Douglas Fausti	Virtual Classroom Teacher	Yes	Administrative I_Instructional II_1115_8875_Principal PK-12_Social Studies 7-12	9-12	8875-Social Studies 10-12 (100%)	1520	100	0
Claire Fauzey	Virtual Classroom Teacher	Yes	Educational Specialist I_Instructional II_1836_1837_2850_2860_3200_8875_Elementary Counselor K-6_Secondary Counselor 7-2_MidLevel English 6-9_MidLevel Math 6-9_Communications 7-12_Social Studies 7-12	6-8	2860-ML Math 7-9 (100%)	1520	100	0
Patricia Fawcett	Director of Elementary Curriculum	Yes	Supervisory_Administrative I_Instructional II_2915_1115_2810_2850_2870_5600_Curriculum-Instruction PK-12_Principal PK-12_Elementary K-6_MidLevel English 6-9_Citizenship 7-12_Family Consumer Science PK-12	3-5	2915-Supervisor, Curriculum and Instruction (100%)	1680	100	0
Mark Felbinger	Virtual Classroom Teacher	Yes	Instructional II_2810_2870_Elementary K-6_MidLevel Citizenship 6-9	6-8	2870-ML Social Studies 7-9 (100%)	1520	100	0
Christopher Fennig	Virtual Classroom Teacher	Yes	Instructional I_8420_Chemistry 7-12	9-12	8420-Chemistry (100%)	1520	100	0
Rebecca Ferraro	Virtual Classroom Teacher	Yes	Instructional I_3230_English 7-12	9-12	2850-ML English 7-9 (100%)	1520	100	0
Jessica Fetterman	Curriculum Coordinator	Yes	Instructional II_6800_Math 7-12	9-12	2860-ML Math 7-9 (100%)	1680	100	0
Julie Fisher	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Jennifer Flaugh	Virtual Classroom Teacher	Yes	Instructional II_8405_8450_Biology 7-12_General Science 7-12	9-12	8405-Biology (100%)	1520	100	0
Brittney Flora	Virtual Classroom Teacher	Yes	Instructional II_1603_2810_Business Computer Info Tech PK-12_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Melissa Francona	Virtual Classroom Teacher	Yes	Instructional II_2810_2860_Elementary K-6_MidLevel Math 6-9	6-8	2860-ML Math 7-9 (100%)	1520	100	0
Shannon Frederick	Virtual Classroom Teacher	Yes	Instructional II_2810_Elemenatry K-6	3-5	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
Lauren Frey	Virtual Classroom Teacher	Yes	Instructional I_8420_Chemistry 7-12	9-12	8420-Chemistry (75%)_8405-Biology (25%)	1520	100	0
Alan Fritz Jr	Chief Academic Officer (CAO)	Yes	Letter of Eligibility_Administrative I_Administrative II_Instructional II_1150_1100_1105_3230_Superintendent PK-12_Principal K-6_Principal 7-12_English 7-12	K-12	1805-Assistant to the Superintendent in Charge of Instruction (100%)	1680	100	0

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Sarah Fritz	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	K-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Bart Gadola	Virtual Classroom Teacher	Yes	Instructional II_4810_8405_8420_8450_8470_Health PK-12_Biology 7-12_Chemistry 7-12_General Science 7-12_Physics 7-12	9-12	8420-Chemistry (100%)	1520	100	0
Jennifer Garber	Blended Classroom Teacher	Yes	Instructional II_8405_Biology 7-12	9-12	8405-Biology (100%)	1680	100	0
Lindsay Gardner	Special Education Coordinator	Yes	Supervisory_Instructional II_9215_2810_7650_9225_Supervisor Special Education PK-12_Elementary K-6_Reading Specialist PK-12_Special Education PK-12	6-8	1112-Assistant/Vice Middle School Principal (100%)	1680	100	0
Joseph Garrison	Blended Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	2860-ML Math 7-9 (25%)_6800-Math 10-12 (75%)	1680	100	0
Shannon Gaul	Virtual Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Benjamin Gelzheiser	Virtual Classroom Teacher	Yes	Instructional I_3230_8875_English 7-12_Social Studies 7-12	9-12	8860-Psychology, Social or Behavioral Science (50%)/8880-Sociology 10-12 (50%)	1520	100	0
Samantha George	Virtual Classroom Teacher	Yes	Instructional I_2810_2860_2880_Elementary K-6_MidLevel Math 6-9_MidLevel Science 6-9	6-8	2860-ML Math 7-9 (100%)	1520	100	0
Nicole Gianvito	Director of Middle School Teacher Evaluation	Yes	Administrative II_Instructional II_1115_3200_3230_Principal PK-12_Communications 7-12_English 7-12	6-8	1111-Middle School Principal (100%)	1680	100	0
Laura Giering	Special Education Teacher	Yes	Instructional I_2825_7650_9226_Grades PK-4_Reading Specialist PK-12_Special Education PK-8	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Samantha Gilarski	Blended Classroom Teacher	Yes	Instructional I_1603_2850_2860_Business Computer Info Technology PK-12_MidLevel English 6-9_MidLevel Math 6-9	6-8	2860-ML Math 7-9 (100%)	1680	100	0
Nicole Gill	Blended Classroom Teacher	Yes	Instructional II_2810_7650_Elementary K-6_Reading Specialist PK-12	K-2	2843-Kindergarten, age 5 (K5) (100%)	1680	100	0
Lindsay Glass	Virtual Classroom Teacher	Yes	Instructional II_2810_2840_Elementary K-6_Early Childhood N-3	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Jessica Gogia	Virtual Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Kate Grable	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Jennifer Graham	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12				
Lauren Graham	School Counselor K-5	Yes	Educational Specialist II_1836_1837_School Counselor K-6_School Counselor 7-12	K-5	1836-Elementary School Counselor (100%)	1680	100	0
Emily Gratteri	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Peter Gratz	Virtual Classroom Teacher	Yes	Instructional I_8450_8875_General Science 7-12_Social Studies 7-12	6-8	2880-ML Science 7-9 (100%)	1520	100	0
Brenden Griffey	College and Career Teacher	Yes	Instructional I_2810_Elementary K-6	K-2				
Amanda Grimm	Blended Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0

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Katelyn Grinnik	ELD Teacher	Yes	Instructional I_Program Specialist_2810_4499_Elementary K-6_ESL PK-12	K-12	4499-ESL, K-12 Resource (Take student out for language support)	1680	100	0
Jason Guido	Blended Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8875-Social Studies 10-12 (100%)	1680	100	0
Janice Gural	College and Career Teacher	Yes	Instructional II_2810_2860_Elementary K-6_MidLevel Math 6-9	6-8				
Taylor Guthrie	Special Education Teacher	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	6-8				
Emily Hambleton	Blended Classroom Teacher	Yes	Instructional 1_3230_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Tracy Hartwick	Virtual Classroom Teacher	Yes	Instructional II_2810_2860_7650_Elementary K-6_MidLevel Math 6-9_Reading Specialist PK-12	K-2	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
Matthew Harvey	Virtual Classroom Teacher	Yes	Instructional II_8440_Earth_Space Science 7-12	9-12	8441 Earth & Space Science, Intermediate (100%)	1520	100	0
Beth Haus	Special Education Teacher	Yes	Instructional II_2810_3230_9225_Elementary K-6_English 7-12_Special Education PK-12	6-8	9350-Special Ed, ML English 7-9 (100%)	1680	100	0
Christine Hawthorne	Virtual Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	2860-ML Math 7-9 (100%)	1520	100	0
Kristin Helf	Special Education Teacher	Yes	Instructional I_2810_3230_9225_Elementary K-6_English 7-12_Special Education PK-12	9-12	9350-Special Ed, ML English 7-9 (100%)	1680	100	0
Wilfred Henry III	Virtual Classroom Teacher	Yes	Instructional 1_1603_6075_6800_8405_8420_8470_8875_9227_Business Computer Info Tech PK-12_Technology Education PK-12_Math 7-12_Biology 7-12_Chemistry 7-12_Physics 7-12_Social Studies 7-12_Special Education 7-12	9-12	8405-Biology (50%) 2121-Computer Technology (50%)	1520	100	0
Kimberly Herman	Virtual Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8875-Social Studies 10-12 (100%)	1520	100	0
Christine Hersperger	Blended Classroom Teacher	Yes	Instructional I_3230_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Laurie Hiles	Virtual Classroom Teacher	Yes	Instructional II_8420_Chemistry 7-12	6-8	2880-ML Science 7-9 (100%)	1520	100	0
Merilu Hill	School Counselor 9-12	Yes	Educational Specialist I_1839_Elementary and Secondary School Counselor PK-12	9-12	1837-Secondary School Counselor (100%)	1680	100	0
Elizabeth Hills	Virtual Classroom Teacher	Yes	Instructional II_8440_8450_Earth_Space Science 7-12_General Science 7-12	6-8	2880-ML Science 7-9 (100%)	1520	100	0
Nicole Hinden	Blended Classroom Teacher	Yes	Instructional II_Educational Specialist I_2810_2850_2870_3230_1825_Elementary K-6_MidLevel English 6-9_MidLevel Citizenship 6-9_English 7-12_Inst Technolgy Specialist PK-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Olivia Hipolit	Blended Classroom Teacher	Yes	Instructional II_2880_4810_4820_6420_8405_8450_MidLevel Science 6-9_Health PK-12_Environmental Education PK-12_Library Science PK-12_Biology 7-12_General Science 7-12	9-12	8405-Biology (100%)	1680	100	0
Emily Hockensmith	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Ronald Hockman	School Psychologist	Yes	Educational Specialist II_1875_School Psychologist PK-12	K-12	1875-School Psychologist (100%)	1680	100	0
Amanda Hoffman	Virtual Classroom Teacher	Yes	Instructional II_Program Specialist_1405_4490_4499_Art PK-12_Spanish PK-12_ESL PK-12	9-12	1402-Art Secondary (50%)4490-Spanish 7-12 (50%)	1520	100	0

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Karlee Hoffman	Blended Classroom Teacher	Yes	Instructional II_Program Specialist_3230_4499_English 7-12_ESL PK-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Richard Holman II	Virtual Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1520	100	0
Stephanie Holtz	Special Education Teacher	Yes	Instructional I_2825_9226_Grades Grades PK-4_Special Education PK-8	6-8	9900-Other not listed above (certificated personnel) 100%	1680	100	0
Danielle Holtzman	Blended Classroom Teacher	Yes	Instructional I_3230_English 7-12	9-12	2850-ML English 7-9 (100%)	1680	100	0
Melissa Honeychuck	Virtual Classroom Teacher	Yes	Instructional II_3230_English 7-12	6-8	2850-ML English 7-9 (100%)	1520	100	0
Amanda Hoover	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Maria Hosein	Blended Classroom Teacher	Yes	Instructional II_2810_2840_Elementary K-6_Early Childhood N-3	3-5	2844-Elementary Primary Grades 1-3 (100%)	1680	100	0
Daniel Houlihan	Virtual Classroom Teacher	Yes	Instructional I_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1520	100	0
Nina Hronas	Reading Specialist	Yes	Instructional II_2810_7650_9235_Elementary K-6_Reading Specialist PK-12_Mental and/or Physical Handicapped PK-12	K-12	7606-Developmental Reading, Elementary Classes, PreK-6 (50%)/7607-Developmental Reading, Secondary Classes, 7-12 (50%)	1680	100	0
Ryan Huber	Virtual Classroom Teacher	Yes	Instructional I_4490_Spanish PK-12	9-12	4490-Spanish 7-12 (100%)	1520	100	0
Jeffrey Huckestein	Blended Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Anne Hudson	Virtual Classroom Teacher	Yes	Instructional I_2810_2870_Elementary K-6_MidLevel Citizenship 6-9	6-8	2870-ML Social Studies 7-9 (100%)	1520	100	0
Emily Hunt	Blended Classroom Teacher	Yes	Instructional II_3230_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Bonnie Hunter	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12_Passed ML Math Praxis HQT for Algebra I	9-12	9360-Special Ed, ML Math 7-9 (100%)	1680	100	0
Mark Iannini	Director of Special Education	Yes	Supervisory_Administrative I_Instructional II_9215_1115_2810_9225_Supervisor Special Education PK-12_Principal PK-12_Elementary K-6_Special Education PK-12	K-12	1106-Assistant/Vice Secondary Principal (100%)	1680	100	0
Sharon Ietto	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	K-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Susan Imbriale	Blended Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	K-2	2844-Elementary Primary Grades 1-3 (100%)	1680	100	0
Lauren Ionadi	Virtual Classroom Teacher	Yes	Instructional II_2810_2860_Elementary K-6_MidLevel Math 6-9	9-12	9900-Other not listed above (certificated personnel) 100%	1520	100	0
Maryanne Jahn	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	6-8	2860-ML Math 7-9 (100%)	1520	100	0
Jaymie Jamison	Special Education Teacher	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Kristin Jeffers	Special Education Teacher	Yes	Education Specialist I_Instructional II_HOUSSE Designation_1836_2810_9225_3230_Elementary School Counselor_Elementary K-6_Special Education PK-12_English 7-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Nicole Jeffers	Blended Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2844-Elementary Primary Grades 1-3 (100%)	1680	100	0
Jeremiah Johnson	Blended Classroom Teacher	Yes	Instructional I_3230_English 7-12	9-12	2850-ML English 7-9 (75%)/3200-English 10-12 (25%)	1680	100	0
Kelly Jones	Virtual Classroom Teacher	Yes	Instructional II_3230_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1520	100	0
Katherine Kalsey	Virtual Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0

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Jessica Karas	Special Education Teacher	Yes	Instructional I_2825_9226_Grades Grades PK-4_Special Education PK-8	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Julie Kardell	Blended Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	2860-ML Math 7-9 (100%)	1680	100	0
Danine Kelly	Virtual Classroom Teacher	Yes	Administrative _Instructional II_1115_8405_8450_Principal PK-12_Biology 7-12_General Science 7-12	6-8	2880-ML Science 7-9 (100%)	1520	100	0
Jane Kennedy	Special Education Teacher	Yes	Instructional I_2810_2840_2850_2870_9226_Elementary K-6_Early Childhood N-3_MldLevel English 6-9_MildLevel Citizenship 6-9_Special Education PK-8	6-8				
Jennifer Kent	Virtual Classroom Teacher	Yes	Instructional I_2810_2840_Elementary K-6_Early Childhood N-3	3-5	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
Kirk Ketchum	Blended Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1680	100	0
Rachel Klemencic	Virtual Classroom Teacher	Yes	Instructional II_4410_French PK-12	9-12	4410-French 6-12 (100%)	1520	100	0
Chelsea Kmetz	Virtual Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	6800-Math 10-12 (100%)	1520	100	0
William Knopsnider Jr	Blended Classroom Teacher	Yes	Instructional I_8405_Biology 7-12	9-12	8405-Biology (100%)	1680	100	0
Kelsey Koch	School Psychologist	Yes	Educational Specialist I_1875_School Psychologist PK-12	K-12				
Melissa Kohser	Blended Classroom Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	K-2	2843-Kindergarten, age 5 (K5) 100%	1680	100	0
Christine Koprivnikar	Virtual Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	3-5				
Jessica Kos	Curriculum Coordinator	Yes	Educational Specialist 1_Instructional 1_1825_2880_Instructional Technology Specialist PK-12_MidLevel Science 6-9	6-8	2880-ML Science 7-9 (100%)	1680	100	0
Brooke Kosar	Blended Classroom Teacher	Yes	Instructional II_8405_8440_8450_Biology 7-12_Earth-Space Science 7-12_General Science 7-12	9-12	8405-Biology (100%)	1680	100	0
Virginia Kotok	Virtual Classroom Teacher	Yes	Instructional II_2810_2850_2870_2880_6420_9225_Elementary K-6_ML English 6-9_ML Citizenship 6-9_ML Science 6-9_Library Science 6-9_Special Education PK-12	6-8	2880-ML Science 7-9 (100%)	1520	100	0
Jamie Kotuby	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	K-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Kristin Kovacs	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Kara Kowalczyk	Virtual Classroom Teacher	Yes	Instructional II_8405_Biology 7-12	9-12	8441-Earth & Space Science, Intermediate (100%)	1520	100	0
Roman Kozak Jr	Blended Classroom Teacher	Yes	Instructional I_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1680	100	0
Patricia Kozimer	Special Education Teacher	Yes	Supervisory_Instructional II_9215_2810_9225_Supervisor of Special Education PK-12_Elementary K-6_Special Education PK-12	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Alexei Kroh	College and Career Counselor	Yes	Educational Specialist 1_1839_Elementary - Secondary Counselor PK-12	9-12	1837-Secondary School Counselor (100%)	1680	100	0
Katie Kubis	Special Education Teacher	Yes	Instructional II_2810_2840_9225_Elementary K-6_Early Childhood N-3_Special Education PK-12	3-5	9340-Special Ed, Elementary Subjects, PreK-6 (100%)	1680	100	0
Cori Kusik	Virtual Classroom Teacher	Yes	Instructional I_3230_English 7-12	9-12	2850-ML English 7-9 (100%)	1520	100	0

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Jacquelyn Kvetko	College and Career Teacher	Yes	Instructional I_8875_Social Studies 7-12	6-8				
Kaylee Lake	Special Education Teacher	Yes	Instructional I_Endorsement_1182_2810_9225_Instructional Coach PK-12_Elementary K-6_Special Education PK-12	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Rachel Lambert	Blended Classroom Teacher	Yes	Instructional 1_3100_Grades 4-8 (All subjects 4-6, Math 7-8)	6-8	2860-ML Math 7-9 (100%)	1680	100	0
Shawn Lanious	Principal K -2	Yes	Letter of Eligibility_Administrative II_Administrative_Instructional II_1150_2300_1115_2810_2870_2880_1603_Superintendent PK-12_Vocational Administrative Director 7-12_Principal PK-12_Elementary K-6_MidLevel Citizenship 6-9_MidLevel Science 6-9_Business Computer Info PK-12	K-2	1100-Elementary Principal (100%)	1680	100	0
Natasha Lee	Blended Classroom Teacher	Yes	Instructional II_2810_3230_Elementary K-6_English 7-12	6-8	2850-ML English 7-9 (100%)	1680	100	0
Michael Leonard	College and Career Teacher	Yes	Instructional II_Educational Specialist I_1603_8875_1825_Business-Computer-Info Tech PK-12_Social Studies 7-12_Inst Technology Specialist PK-12	9-12				
Amanda Leone	Special Education Teacher	Yes	Instructional II_2810_2850_9225_Elementary K-6_MidLevel English 6-9_Special Education PK-12	6-8	9350-Special Ed, ML English 7-9 (100%)	1680	100	0
Eileen Lessman	Virtual Classroom Teacher	Yes	Instructional II_2860_8440_8405_8450_MidLevel Math 6-9_Earth_Space Science 7-12_Biology 7-12_General Science 7-12	9-12	8441-Earth & Space Science, Intermediate (100%)	1520	100	0
Lauren Levendusky	Virtual Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	3-5	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
Noah Lewis	Virtual Classroom Teacher	Yes	Instructional I_8875_Social Studies 7-12	6-8	2870-ML Social Studies 7-9 (100%)	1520	100	0
Ashley Ley	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12_Passed ML Math (0069) Praxis HQT	6-8	9360-Special Ed, ML Math 7-9 (100%)	1680	100	0
Mary Lichtenwalner	Blended Classroom Teacher	Yes	Instructional I_2860_3230_8405_8875_MidLevel Math 6-9_English 7-12_Biology 7-12_Social Studies 7-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Jesse Light	Blended Classroom Teacher	Yes	Instructional I_2810_2870_2880_Elementary K-6_MidLevel Citizenship 6-9_MidLevel Science 6-9	6-8	2880-ML Science 7-9 (100%)	1680	100	0
Robert Liken	Blended Classroom Teacher	Yes	Instructional II_1603_8875_Business Computer Info Technology PK-12_Social Studies 7-12	6-8	2870-ML Social Studies 7-9 (100%)	1680	100	0
Justin Lindner	Assistant Principal	Yes	Administrative I_Instructional II_1115_2810_2860_Principal PK-12_Elementary K-6_MidLevel Math 6-9	3-5	1101-Assistant/Vice Elementary Principal (100%)	1680	100	0
Megan Lindner	Assistant Director of Special Education	Yes	Administrative II_Supervisory_Instructional II_9215_1115_2810_9225_Principal PK-12_Supervisor of Special Education PK-12_Elementary K-6_Special Education PK-12	K-12	9215-Supervisor, Special Education (100%)	1680	100	0

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Jennifer Liptak	Virtual Classroom Teacher	Yes	Instructional II_1603_1668_Business Computer Info Technology PK-12_Marketing-District Education Teacher Coordinator 7-12	9-12	9900-Other not listed above (certificated personnel) 100%	1520	100	0
Lacey Lodovico	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	K-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Carrie LoFaso	Blended Classroom Teacher	Yes	Instructional II_3200_3230_Communications 7-12_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Amanda Long	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12				
Krista Long	School Psychologist	Yes	Educational Specialist I_1875_School Psychologist PK-12	K-12	1875-School Psychologist (100%)	1680	100	0
Stephanie Loughran	Blended Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1680	100	0
Angela Lowmaster	Blended Classroom Teacher	Yes	Instructional II_2810_2850_Elementary K-6_MidLevel English 6-9	6-8	2850-ML English 7-9 (100%)	1680	100	0
Jacob Ludwig	Physical Education Teacher	Yes	Instructional I_4805_Health_Physical Education PK-12	6-8	4817-Physical Education (100%)	1680	100	0
Eva Lumley	Blended Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Christine Lupinacci	Special Education Teacher	Yes	Instructional I_2810_9235_Elementary K-6_Mental and/or Physical Handicapped K-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Misty Lytle	College and Career Teacher	Yes	Instructional I_2810_Elementary K-6	K-2				
Elizabeth MacGregor	Virtual Classroom Teacher	Yes	Instructional II_2810_3230_9225_Elementary K-6_English 7-12_Special Education PK-12	9-12	3200-English/Communication 10-12 (100%)	1520	100	0
Kristin Mamula	Virtual Classroom Teacher	Yes	Instructional II_8405_Biology 7-12	9-12	8405-Biology (100%)	1520	100	0
Stephanie Mangan	Blended Classroom Teacher	Yes	Instructional I_3230_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Marissa Mangie	Special Education Teacher	Yes	Instructional I_2810_7650_9225_Elementary K-6_Reading Specialist PK-12_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Kelly Manning	Blended Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Jenna Mansfield	Reading Specialist	Yes	Instructional I_Endorsement_2810_2840_7650_9226_1182_Elementary K-6_Early Childhood N-3_Reading Specialist PK-12_Special Education PK-8_Instructional Coach PK-12	K-12				
David Marchionda	Blended Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Jaclyn Marker	Curriculum Coordinator	Yes	Instructional II_2840_Early Childhood N-3	K-2	2843-Kindergarten, age 5 (K5) 100%	1680	100	0
Daniel Marks	Blended Classroom Teacher	Yes	Instructional II_3200_8875_Communications 7-12_Social Studies 7-12	9-12	8875-Social Studies 10-12 (100%)	1680	100	0
Adina Marks-Vescio	ELD Teacher	Yes	Instructional II_Program Specialist_3230_4499_7650_English 7-12_ESL PK-12_Reading Specialist PK-12	K-12	4499-ESL, K-12 Resource (Take student out for language support)	1680	100	0
Dana Marquis	School Nurse	Yes	Educational Specialist II_1890_School Nurse PK-12	K-2	1890-School Nurse (100%)	1680	100	0
Anthony Marsilio Jr	Virtual Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	6-8	2870-ML Social Studies 7-9 (100%)	1520	100	0
Julia Martin	Blended Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1680	100	0

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Teresa Martin	Special Education Teacher	Yes	Instructional II_2810_2870_9235_Elementary K-6_MidLevel Citizenship 6-9_Mental and/or Physical Handicapped	K-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Richard Martz Jr.	Special Education Teacher	Yes	Instructional I_6800_9227_Math 7-12_Special Education 7-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Holly Matthews	Special Education Teacher	Yes	Instructional II_2850_2860_3230_9225_MidLevel English 6-9_MidLevel Math 6-9_English 7-12_Special Education PK-12	9-12	9355-Special Ed, Secondary English 10-12 (100%)	1680	100	0
Jeffrey Maurizi	Special Education Teacher	Yes	Instructional I_8825_8875_9225_Citizenship 7-12_Social Studies 7-12_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Antonio Mauro	Virtual Classroom Teacher	No	None	9-12	4430-Italian	1520	100	0
April McCaslin	Virtual Classroom Teacher	Yes	Instructional I_3230_8405_English 7-12_Biology 7-12	6-8	2880-ML Science 7-9 (100%)	1520	100	0
George McCoy	Blended Classroom Teacher	Yes	Administrative I_Instructional I_1115_8405_8450_Principal PK-12_Biology 7-12_General Science 7-12	9-12	8441-Earth & Space Science, Intermediate (100%)	1680	100	0
Cynthia McDonough	Virtual Classroom Teacher	Yes	Instructional II_8405_Biology 7-12	9-12	8405-Biology (100%)	1520	100	0
Danielle McDowell	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Deborah McGuire	Keystone Teacher	Yes	Instructional II_2810_3230_7650_Elementary K-6_English 7-12_Reading Specialist PK-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Katie McGuire	Virtual Classroom Teacher	Yes	Instructional II_2850_8875_9225_MidLevel English 6-9_Social Studies 7-12_Special Education PK-12	9-12	8875-Social Studies 10-12 (100%)	1520	100	0
Christy McKee	Blended Classroom Teacher	Yes	Educational Specialist I_Instructional II_1836_1837_8405_8450_Elementary School Counselor K-6_Secondary School Counselor 7-12_Biology 7-12_General Science 7-12	9-12	8405-Biology (100%)	1680	100	0
Kristy McKnight	Virtual Classroom Teacher	Yes	Instructional I_2810_4490_Elementary K-6_Spanish PK-12	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Jessica Medich	Special Education Teacher	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Noah Medich	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	K-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Blake Meehan	Virtual Classroom Teacher	Yes	Instructional II_1603_Business Computer Information Technology PK-12	9-12	1606-Business Education, Secondary (100%)	1520	100	0
Brittany Mentel	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	6-8	9340-Special Ed, Elementary Subjects, PreK-6 (100%)	1680	100	0
Kelly Mesko	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	K-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Meghan Meyers	Special Education Teacher	Yes	Instructional I_2810_9226_Elementary K-6_Special Education PK-8	6-8				
Dena Mihalsky	Special Education Teacher	Yes	Instructional I_2810_3230_9225_Elementary K-6_English 7-12_Special Education PK-12	9-12	9355-Special Ed, Secondary English 10-12 (100%)	1680	100	0
Sarah Miller	Special Education Teacher	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0

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Lynda Mineard	Special Education Teacher	Yes	Instructional II_2810_2840_9235_Elementary K-6_Early Childhood Education N-3_Mental and/or Physical Handicapped PK-12	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Catherine Mininni	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12				
Lisa Monit	Virtual Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Kelli Moon	Virtual Classroom Teacher	Yes	Instructional 1_8405_8440_Biology 7-12_Earth-Space Science 7-12	9-12	8405-Biology (100%)	1520	100	0
Timothy Moore	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Elaina Moorehead	Special Education Teacher	Yes	Instructional II_2825_3100_7205_9226_9227_Grades PK-4_Grades 4-8 (all subjects 4-6; /English Language Arts Reading 7-8)_Music PK-12_Special Education PK-8_Special Education 7-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Bethanie Moreschi	Special Education Teacher	Yes	Instructional I_2810_2850_2860_9225_Elementary K-6_ML English 6-9_ML Math 6-9_Special Education PK-12	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Jill Morrison	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
Chad Morrow	Blended Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1680	100	0
Melanie Mrvichin	Virtual Classroom Teacher	Yes	Instructional II_3230_English 7-12	9-12	2850-ML English 7-9 (100%)	1520	100	0
Ryan Murdock	Curriculum Coordinator	Yes	Instructional II_2810_1603_Elementary K-6_Business-Computer Tech PK-12	K-12				
Megan Murray	Blended Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Sean Nagle	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	3-5	9340-Special Ed, Elementary Subjects, PreK-6 (100%)	1680	100	0
Brandy Napoli	Virtual Classroom Teacher	Yes	Instructional I_2810_2850_Elementary K-6_MidLevel English 6-9	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Ryan Napolitan	Virtual Classroom Teacher	Yes	Instructional I_6800_Math 7-12	6-8	2860-ML Math 7-9 (100%)	1520	100	0
Beth Narad	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
Juliette Nasiadka	Virtual Classroom Teacher	Yes	Administrative_Instructional II_1115_5600_8875_Principal PK-12_Family Consumer Science PK-12_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1520	100	0
Orsola Nebel	Virtual Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Christina Nelson	Virtual Classroom Teacher	Yes	Instructional II_2810_3230_Elementary K-6_English 7-12	K-2	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
Carol Newell	Blended Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Michele Nicol	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Leah Nocera	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Kara Nuzzo	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0

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Amy Nyeholt	Curriculum Coordinator	Yes	Instructional II_3230_English 7-12	6-8	2850-ML English 7-9 (100%)	1680	100	0
Amy OBrien	Blended Classroom Teacher	Yes	Instructional II_2810_2850_3230_Elementary K-6_MidLevel English 6-9_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Sarah Ochtun	Special Education Teacher	Yes	Instructional II_2810_7650_9225_Elementary K-6_Reading Specialist PK-12_Special Education PK-12	3-5	9340-Special Ed, Elementary Subjects, PreK-6 (100%)	1680	100	0
Rachel Oravec	Virtual Classroom Teacher	Yes	Instructional II_3200_3230_Communications 7-12_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1520	100	0
Dale Osselborn	Virtual Classroom Teacher	Yes	Instructional I_6800_Math 7-12	9-12	6800-Math 10-12 (100%)	1520	100	0
Breanne Paraniuk	Blended Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	2870-ML Social Studies 7-9 (100%)	1680	100	0
Abigale Parsons	Blended Classroom Teacher	Yes	Instructional I_8875_Social Studies 7-12	6-8	8845-History 10-12 (100%)	1680	100	0
Brian Partyka	Virtual Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1520	100	0
Erin Patterson	Special Education Teacher	Yes	Instructional II_1405_9225_Art PK-12_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Molly Patterson	Virtual Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Kathleen Pavkovich	Curriculum Coordinator	Yes	Instructional II_2860_6800_MidLevel Math 6-9_Math 7-12	6-8	2860-ML Math 7-9 (100%)	1680	100	0
Sarah Peck	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Afton Pelton	Physical Education Teacher	Yes	Instructional II_2860_4805_MidLevel Math 6-9_Health-PE PK-12	9-12	4817-Physical Education (100%)	1680	100	0
Mark Perich	Virtual Classroom Teacher	Yes	Instructional I_6800_Math 7-12	9-12	6800-Math 10-12 (100%)	1520	100	0
Paul Pero	Virtual Classroom Teacher	Yes	Instructional II_8875_4490_Social Studies 7-12_Spanish PK-12	9-12	4490-Spanish 7-12 (100%)	1520	100	0
Melinda Peterman	Blended Classroom Teacher	Yes	Instructional II_2810_2860_Elementary K-6_MidLevel Math 6-9	9-12	2860-ML Math 7-9 (100%)	1680	100	0
Chelsea Phillips	Special Education Teacher	Yes	Instructional II_2810_2860_9225_Elementary K-6_MidLevel Math 6-9_Special Education PK-12	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Julianne Pitzer	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Patricia Plummer	Blended Classroom Teacher	Yes	Instructional II_2810_7650_Elementary K-6_Reading Specialist PK-12	6-8	2850-ML English 7-9 (100%)	1680	100	0
Elizabeth Podolak	Virtual Classroom Teacher	Yes	Instructional II_3230_English 7-12	6-8	2850-ML English 7-9 (100%)	1520	100	0
Wendy Polochak	Blended Classroom Teacher	Yes	Instructional II_6800_8405_8420_8450_9225_Math 7-12_Biology 7-12_Chemistry 7-12_General Science 7-12_Special Education PK-12	9-12	8441-Earth & Space Science, Intermediate (100%)	1680	100	0
Michael Pope	School Psychologist	Yes	Educational Specialist_1875_School Psycholgist PK-12	K-12				
Kenneth Powell	Director of Elementary Teacher Evaluation	Yes	Letter of Eligibility_Administrative II_Administrative I_Instructional II_1105_1100_7205_Superintendent PK-12_Secondary Principal 7-12_Elementary Principal K-6_Music PK-12	K-5	1100-Elementary Principal (100%)	1680	100	0
Bryan Pratte	Blended Classroom Teacher	Yes	Administrative I_Instructional II_1115_2810_2880_Principal PK-12_Elementary K-6_MidLevel Science 6-9	6-8	2880-ML Science 7-9 (100%)	1680	100	0

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Tracy Pratte	Blended Classroom Teacher	Yes	Instructional II_2810_2840_Elementary K-6_Early Childhood N-3	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
David Prezgay	Special Education Teacher	Yes	Administrative I_Instructional II_1115_9225_6800_Principal PK-12_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Brittany Prisuta	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Paul Pupi	Director of Guidance & Pupil Services	Yes	Administrative I_Educational Specialist II_1115_1837_Principal PK-12_Secondary School Counselor 7-12	K-12	2930-Supervisor, Pupil Personnel Services (100%)	1680	100	0
Robert Pyle	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Kara Quevi	Special Education Teacher	Yes	Instructional I_2825_3100_8875_9226_Grades PK-4_Grades 4-8 (all subjects 4-6; English Language Arts Reading 7-8)_Grades 4-8 (all subjects 4-6; Social Studies 7-8)_Social Studies 7-12_Special Education PK-8	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Darlene Radanovich	Blended Classroom Teacher	Yes	Instructional II_2810_2870_Elementary K-6_MidLevel Citizenship 6-9	9-12	8875-Social Studies 10-12 (100%)	1680	100	0
Kimberly Rangel	Virtual Classroom Teacher	Yes	Instructional I_2810_7650_Elementary K-6_Reading Specialist PK-12	K-2	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
Meagan Rankin	Special Education Teacher	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	3-5	9340_Special Ed, Elementary Subjects PreK-6 (100%)	1680	100	0
Kelly Rape	Special Education Teacher	Yes	Instructional I_2810_2850_9225_Elementary K-6_MidLevel English 6-9_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
October Raymond	Blended Classroom Teacher	Yes	Instructional II_8405_Biology 7-12	9-12	8405-Biology (100%)	1680	100	0
Chad Rea	Blended Classroom Teacher	Yes	Instructional I_8875_Social Studies 7-12	9-12	8875-Social Studies 10-12 (100%)	1680	100	0
Chelsea Rea	Blended Classroom Teacher	Yes	Instructional II_3230_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Erica Record	Blended Classroom Teacher	Yes	Administrative I_Instructional II_1115_2810_Principal PK-12_Elementary K-6	K-2	2844-Elementary, Primary Grades 1-3 (100%)	1680	100	0
Joan Reda	Virtual Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	6800-Math 10-12 (100%)	1520	100	0
Amy Reed	Virtual Classroom Teacher	Yes	Instructional II_2810_2880_7650_Elementary K-6_MidLevel Science 6-9_Reading Specialist PK-12	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Kimberly Refosco	Virtual Classroom Teacher	Yes	Instructional I_4490_Spanish PK-12	9-12	4490-Spanish 7-12 (100%)	1520	100	0
Keith Rentler	Virtual Classroom Teacher	Yes	Instructional I_8875_Social Studies 7-12	6-8	2870-ML Social Studies 7-9 (100%)	1520	100	0
Jennifer Reskovac	Special Education Teacher	Yes	Instructional I_9225_Special Education N-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Rebecca Rettinger	Virtual Classroom Teacher	Yes	Instructional I_2810_2860_9225_Elementary K-6_MidLevel Math 6-9_Special Education PK-12	6-8	2860-ML Math 7-9 (100%)	1520	100	0
Nicholas Rhodes	Virtual Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	2860-ML Math 7-9 (100%)	1520	100	0
Tami Riggle	Blended Classroom Teacher	Yes	Instructional II_2810_6800_Elementary K-6_Math 7-12	9-12	6800-Math 10-12 (100%)	1680	100	0
Denise Rivera Lopez	Virtual Classroom Teacher	Yes	Program Specialist_Instructional II_4499_4490_9225_9290_ESL PK-12_Spanish PK-12_Special Education N-3_Visually Impaired PK-12	9-12	4490-Spanish 7-12 (100%)	1520	100	0

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Kathryn Rizzo	Virtual Classroom Teacher	Yes	2850-ML English 7-9 (100%)	6-8	Instructional I_2810_2850_3200_3230_Elementary K-6_MidLevel English 6-9_Communications 7-12_English 7-12	1520	100	0
Marcella Roach	Physical Education Teacher	Yes	4817-Physical Education (100%)	9-12	Instructional II_4805_Health_Physical Education PK-12	1680	100	0
Tiffany Robinson	Special Education Teacher	Yes	Instructional II_2810_9235_Elementary K-6_Mental and/or Physical Handicapped K-12	9-12				
Brooklynne Rochna	Special Education Teacher	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	6-8				
Michelle Rodgers	Virtual Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1520	100	0
Mary Rohanna	Virtual Classroom Teacher	Yes	Educational Specialist I_Instructional II_1825_2810_Instructional Technology Specialist PK-12_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Christopher Roman	Virtual Classroom Teacher	Yes	Instructional I_Educational Specialist I_6800_1825_Math 7-12_Instructional Technology Specialist PK-12	9-12				
Kelly Romasco	Assistant Principal	Yes	Administrative I_Instructional I_1115_7205_Principal PK-12_Music PK-12	9-12	1106-Assistant/Vice Secondary Principal (100%)	1680	100	0
Kevin Romasco	Principal 3-5	Yes	Administrative II_Instructional II_1115_6800_Principal PK-12_Math 7-12	3-5	1100-Elementary Principal (100%)	1680	100	0
Patricia Roseman	Virtual Classroom Teacher	Yes	Instructional 1_Program Specialist_3230_4499_English 7-12_English as a Second Language (ESL) PK-12	6-8	2850-ML English 7-9 (100%)	1520	100	0
Melanie Rosenberger	Assistant Principal	Yes	Instructional I_2810_2840_Elementary K-6_Early Childhood N-3	3-5	1101-Assistant/Vice Elementary Principal (100%)	1680	100	0
Michele Rossell	Virtual Classroom Teacher	Yes	Instructional I_6800_Math 7-12	9-12	6800-Math 10-12 (100%)	1520	100	0
Jasmine Rudy	Blended Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Jennifer Rudzik	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12				
Ralph Ruggiero	Virtual Classroom Teacher	Yes	Instructional I_4030_4410_4430_Latin PK-12_French PK-12_Italian PK-12	9-12	4430-Italian (100%)	1520	100	0
James Rupert	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Rebecca Russell	Blended Classroom Teacher	Yes	Letter of Equivalency_Instructional II_1185_3230_Masters's Equivalency_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1680	100	0
Richard Russell	Assistant Principal	Yes	Administrative I_Instructional II_1115_2810_2860_2870_2880_Principal PK-12_Elementary K-6_MidLevel Math 6-9_MidLevel Citizenship 6-9_MidLevel Science 6-9	K-2	1101-Assistant/Vice Elementary Principal (100%)	1680	100	0
Stacy Sampson	Virtual Classroom Teacher	Yes	Administrative I_Instructional II_1115_2810_2860_Principal PK-12_Elementary K-6_MidLevel Math 6-9	9-12	2860-ML Math 7-9 (100%)	1520	100	0
Beth Scarlatelli	Virtual Classroom Teacher	Yes	Instructional I_8405_Biology 7-12	9-12	8405-Biology (100%)	1520	100	0

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Carrie Schlosser	Blended Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Erik Sculli	Virtual Classroom Teacher	Yes	Instructional I_2810_3230_8875_Elementary K-6_English 7-12_Social Studies 7-12	9-12	3200-English/Communication 10-12 (100%)	1520	100	0
Jennifer Sears	Virtual Classroom Teacher	Yes	Instructional II_8405_8420_Biology 7-12_Chemstry 7-12	6-8	2880-ML Science 7-9 (100%)	1520	100	0
Jamie Seelman	Special Education Teacher	Yes	Instructional I_2810_2850_2860_9225_Elemenatry K-6_MidLevel English_MidLevel Math_Special Education PK-12	9-12	9360-Special Ed, ML Math 7-9 (100%)	1680	100	0
Leah Selvaggio	Special Education Teacher	Yes	Instructional II_Program Specialist_2810_2840_9225_4499_Elementary K-6_Early Childhood Education N-3_Special Education PK-12_English as a Second Language (ESL) PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Mark Seminara	Special Education Teacher	Yes	Instructional I_8875_9225_Social Studies 7-12_Special Education PK-12	6-8	9370-Special Ed, ML Social Studies 7-9 (100%)	1680	100	0
Yvonne Shafer	Blended Classroom Teacher	Yes	Instructional II_8420_Chemistry 7-12	9-12	8420-Chemistry (100%)	1680	100	0
Angelica Shaffer	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	K-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Jenna Shedlock	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Heather Sheyn	Virtual Classroom Teacher	Yes	Instructional I_2810_2840_Elementary K-6_Early Childhood N-3	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Jennifer Shoaf	Deputy Chief Academic Officer (DCAO)	Yes	Instructional II_2810_Elementary K-6	K-12	1805-Assistant to the Superintendent in Charge of Instruction (100%)	1680	100	0
Michael Shoaf	Special Education Coordinator	Yes	Administrative II_Supervisory_Instructional II_1115_9215_2810_9225_Principal K_12_Supervisor of Special Education PK-12_Elementary K-6_Special Education PK-12	9-12	1106-Assistant/Vice Secondary Principal (100%)	1680	100	0
Stephanie Simoni	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Stephanie Skinner-Hinton	Virtual Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1520	100	0
Courtney Slovak	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12				
Dennis Smalley	Virtual Classroom Teacher	Yes	Administrative I_Instructional II_1115_6800_8405_Principal PK-12_Math 7-12_Biology 7-12	9-12	6800-Math 10-12 (100%)	1520	100	0
Jennifer Smith	Virtual Classroom Teacher	Yes	Instructional II_3230_English 7-12	6-8	2850-ML English 7-9 (100%)	1520	100	0
Kylie Smith	Special Education Teacher	Yes	Instructional I_2825_3100_7650_9226_Grades PK-4_Grades 4-8 (All subjects 4-6, English, LA and Reading 7-8)_Reading Specialist PK-12_Special Education PK-8	6-8				
Samantha Smith	Virtual Classroom Teacher	Yes	Instructional II_3230_English 7-12	9-12	3200-English/Communication 10-12 (100%)	1520	100	0
Sean Snowden	Principal 9-12	Yes	Administrative II_Instructional II_1115_2810_9225_Principal PK-12_Elementary K-6_Special Education PK-12	9-12	1105-Secondary Principal (100%)	1680	100	0

Full Name	Job Title	PA Certified Yes/No	Area of Certification/Certification Type	Grade Teaching or Serving	All Areas of Assignment, Subject Areas Teaching, or Services Provided	Number of Hours Worked in Assignment (2017-2018)	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
Pamela Sokol	Blended Classroom Teacher	Yes	Instructional II_8875_Social Studies 7-12	9-12	8860-Psychology, Social or Behavioral Science (100%)	1680	100	0
David Soose	Special Education Teacher	Yes	Instructional I_2810_2860_9225_Elementary K-6_MidLevel Math 6-9_Special Education PK-12	9-12				
Amanda Sovesky	Blended Classroom Teacher	Yes	Instructional I_3230_English 7-12	9-12	2850-ML English 7-9 (100%)	1680	100	0
Frances Spigelmyer	Interim Chief Academic Officer	Yes	Instructional I_8875_Social Studies 7-12	K-12				
Melissa Spooner	Virtual Classroom Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Amanda Springer	Special Education Teacher	Yes	Administrative I_Instructional II_1115_2810_9225_Principal PK-12_Elementary K-6_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Jacob Springer	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Melonie Starr	Special Education Teacher	Yes	Instructional I_9225_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Sarah Steder	Curriculum Coordinator	Yes	Administrative I_Instructional II_1115_8875_Principal PK-12_Social Studies 7-12	9-12	8875-Social Studies 10-12 (100%)	1680	100	0
Abbey Stiger	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
Thomas Strauman	Virtual Classroom Teacher	Yes	Instructional II_2810_3200_Elementary K-6_Communications 7-12	K-2	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
Danielle Summerville	Assistant Principal	Yes	Administrative I_Instructional II_1115_3230_Principal PK-12_English 7-12	9-12	1106-Assistant/Vice Secondary Principal (100%)	1680	100	0
Christina Swiontek	Assistant Principal	Yes	Administrative I_Instructional II_1115_2810_Principal PK-12_Elementary K-6	9-12	1106-Assistant/Vice Secondary Principal (100%)	1680	100	0
Sara Swogger	Virtual Classroom Teacher	Yes	Instructional II_2810_7650_9225_Elementary K-6_Reading Specialist PK-12_Special Education PK-12	3-5	2845-Elementary , Intermediate Grades 4-6 (100%)	1520	100	0
JoAnna Taylor	Virtual Classroom Teacher	Yes	Instructional II_4003_8405_8420_9205_American Sign Language (ASL) PK-12_Biology 7-12_Chemistry 7-12_Hearing Impaired PK-12	9-12	8468-Physical Science, Intermediate 10-12 (100%)	1520	100	0
Katherine Taylor	Special Education Teacher	Yes	Instructional I_2810_2840_9225_Elementary K-6_Early Childhood N-3_Special Education PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Jennifer Temple	Blended Classroom Teacher	Yes	Administrative I_Instructional II_1115_2810_9225_Principal PK-12_Elementary K-6_Special Education PK-12	K-2	2844-Elementary, Primary Grades 1-3 (100%)	1680	100	0
Kelly Testa	Blended Classroom Teacher	Yes	Instructional I_2810_Elementary K-6	6-8	2845-Elementary , Intermediate Grades 4-6 (100%)	1680	100	0
Casey Theobald	Physical Education Teacher	Yes	Instructional II_4805_Health_Physical Education PK-12	EK-5	4817-Physical Education (100%)	1680	100	0
Martha Tinker	ELD Assessment Coordinator	Yes	Instructional II_Program Specialist_4490_4499_6420_Spanish PK-12_ESL PK-12_Library Science PK-12	K-12	4499-ESL, K-12 Resource (Take student out for language support)	1680	100	0
Vincent Trombetta Jr	Director of Secondary Teacher Evaluation	Yes	Administrative II_Administrative I_Instructional II_1105_1100_2810_Secondary Principal 7-12_Elementary Principal K-6_Elementary K-6	9-12	1105-Secondary Principal (100%)	1680	100	0

Full Name	Job Title	PA Certified Yes/No	Area of Certification/Certification Type	Grade Teaching or Serving	All Areas of Assignment, Subject Areas Teaching, or Services Provided	Number of Hours Worked in Assignment (2017-2018)	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
Ashley Uhrine	Blended Classroom Teacher	Yes	Instructional I_2810_2860_2880_Elementary K-6_ML Math 6-9_ML Science 6-9	6-8	2880-ML Science 7-9 (100%)	1680	100	0
Lon Valentine	Virtual Classroom Teacher	Yes	Instructional I_8875_Social Studies 7-12	9-12	8845-History 10-12 (100%)	1520	100	0
James Vanderschaaff	Virtual Classroom Teacher	Yes	Instructional I_8875_Social Studies 7-12	6-8	2870-ML Social Studies 7-9 (100%)	1520	100	0
Brenna Vanucci	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Jennifer Vanucci	Special Education Teacher	Yes	Instructional II_9225_Special Education PK-12	K-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Morgan Vasquez	Blended Classroom Teacher	Yes	Instructional I_6800_Math 7-12	9-12	6800-Math 10-12 (100%)	1680	100	0
Emily Velte	Virtual Classroom Teacher	Yes	Instructional II_2860_5600_8875_9225_MidLevel Math 6-9_Family Consumer Science PK-12_Social Studies 7-12_Special Education PK-12	9-12	8830-Economics (50%)_8875-Social Studies 10-12 (50%)	1520	100	0
John Venturella	Virtual Classroom Teacher	Yes	Instructional II_2810_2870_9225_Elementary K-6_MidLevel Citizenship 6-9_Special Education PK-12	6-8	2870-ML Social Studies 7-9 (100%)	1520	100	0
Bradley Vitale	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	K-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Athena Wahal	Special Education Teacher	Yes	Instructional I_2810_2850_2860_9225_Elementary K-6_MidLevel English 6-9_MidLevel Math 6-9_Special Education PK-12	6-8	9340-Special Ed, Elementary Subjects, PreK-6 (100%)	1680	100	0
Ashli Waida	Virtual Classroom Teacher	Yes	Instructional II_2810_Elementary K-6	3-5	2844-Elementary Primary Grades 1-3 (100%)	1520	100	0
George Walaan	Assistant Principal	Yes	Administrative II_Instructional I_1115_2810_Principal PK-12_Elementary K-6	6-8	1112-Assistant/Vice MS Principal (100%)	1680	100	0
Deborah Wallace	Virtual Classroom Teacher	Yes	Instructional II_8420_8450_Chemistry 7-12_General Science 7-12	9-12	8420-Chemistry (100%)	1520	100	0
Lindsey Walters	School Counselor 6-8	Yes	Educational Specialist I_1839_Elementary-Secondary School Counselor PK-12	6-8	1836-Elementary School Counselor (50%); 1837-Secondary School Counselor (50%)	1680	100	0
Meagan Wannamaker	Special Education Teacher	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	6-8				
Heather Wehman	Special Education Teacher	Yes	Instructional II_2810_7650_9226_Elementary K-6_Reading Specialist_Special Education PK-8	K-2	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Amanda Weidler	Blended Classroom Teacher	Yes	Instructional I_2810_2860_7650_9225_Elementary K-6_MidLevel Math 6-9_Reading Specialist PK-12_Special Education PK-12	9-12	2860-ML Math 7-9 (100%)	1680	100	0
Elizabeth Wetzel	ELD Program Coordinator	Yes	Program Specialist_Instructional I_4499_8875_ESL PK-12_Social Studies 7-12	K-12	4499-ESL, K-12 Resource (Take student out for language support)	1680	100	0
Katelyn Wetzel	Virtual Classroom Teacher	Yes	Instructional I_6800_Math 7-12	9-12	6800-Math 10-12 (100%)	1520	100	0
Eric White	Special Education Teacher	Yes	Instructional I_1405_3230_8875_9225_Art PK-12_English 7-12_Social Studies 7-12_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Bryce Whittingham	Special Education Teacher	Yes	Instructional II_2825_9226_Grades PK-4_Special Education PK-8	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Kristi Williams	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Kristin Williams	Special Education Teacher	Yes	Instructional I_2810_9235_Elementary K-6_Mental and/or Physical Handicapped PK-12	9-12	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Melissa Williams	Blended Classroom Teacher	Yes	Instructional II_2810_2850_Elementary K-6_MidLevel English 6-9	9-12	2850-ML English 7-9 (100%)	1680	100	0

Full Name	Job Title	PA Certified Yes/No	Area of Certification/Certification Type	Grade Teaching or Serving	All Areas of Assignment, Subject Areas Teaching, or Services Provided	Number of Hours Worked in Assignment (2017-2018)	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
Sara Willis	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	3-5	9340-Special Ed, Elementary Subjects, PreK-6 (100%)	1680	100	0
Audrey Wilson	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	K-2	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Abby Wise	Special Education Teacher	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	3-5	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Elizabeth Wistuk	Special Education Teacher	Yes	Instructional II_2860_3230_8875_9225_MidLevel Math 6-9_English 7-12_Social Studies 7-12_Special Education PK-12	9-12				
Alison Wojtkowiak	Virtual Classroom Teacher	Yes	Instructional II_6800_Math 7-12	6-8	2860-ML Math 7-9 (100%)	1520	100	0
Ashlee Woznicki	Special Education Teacher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	6-8	9225-Special Ed, Resource PreK-12 (100%)	1680	100	0
Alesha Yaria	School Counselor 9-12	Yes	Educational Specialist II_1836_1837_ElementarySchool Counselor K-6_School Counselor 7-12	9-12	1837-Secondary School Counselor (100%)	1680	100	0
Jessica Yeager	Virtual Classroom Teacher	Yes	Instructional II_6800_Math 7-12	9-12	6800-Math 10-12 (100%)	1520	100	0
Miles Zimmerman	Virtual Classroom Teacher	Yes	Instructional I_3100_3100_Grades 4-8(All Subjects 4-6, Math 7-8)_Grades 4-8(All Subjects 4-6, English, Language Arts, Reading 7-8)	6-8	2860-ML Math 7-9 (100%)	1520	100	0

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

Name of School The Pennsylvania Cyber Charter School

Address of School 652 Midland Avenue, Midland, PA 15059

CEO Signature ,

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	854,840
	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	1,757,450
	6890	Other Revenues from Intermediary Sources	-

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	-
	6920	Contributions & Donations from Private Sources / Capital Contributions	14,000
	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	158,500,000
	6945	Receipts from Out-of-State LEAs	-
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	-
	6947	Receipts from Members of Intermediate Units for Education by Withholding	-
	6948	Receipts from Members of Intermediate Units for Direct Contributions	-
	6949	Other Tuition from Patrons	-
	6950	Unassigned	-
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	-
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	-
	6970	Services Provided Other Funds	10,330,737
	6980	Revenue from Community Service Activities	-
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	373,513
	6999	Other Revenues Not Specified Above	85,735
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)	182,677
	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	-
	7505	Ready to Learn Block Grant	936,511
	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	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	3,518,049
	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	1,880
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	23,389
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			176,578,781

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

Name of School The Pennsylvania Cyber Charter School

Address of School 652 Midland Avenue, Midland, PA 15059

CEO Signature 

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	67,174,012
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	31,321,527
1300	VOCATIONAL EDUCATION	-
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	936,985
1600	ADULT EDUCATION PROGRAMS	-
1700	HIGHER EDUCATION PROGRAMS	-
1800	PRE-KINDERGARTEN	-
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
2110	Supervision of Pupil Personnel Services	292,726
2120	Guidance Services	5,462,765
2130	Attendance Services	1,082,522
2140	Psychological Services	454,785
2150	Speech Pathology and Audiology Services	-
2160	Social Work Services	-
2170	Student Accounting Services	439,960
2190	Other Pupil Personnel Services	3,369,740
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
2210	Supervision of Educational Media Services	-

	2220	Technology Support Services	217,091
	2230	Educational Television Services	-
	2240	Computer-Assisted Instruction Support Services	-
	2250	School Library Services	-
	2260	Instruction and Curriculum Development Services	4,126,167
	2270	Instructional Staff Professional Development Services	277,273
	2280	Nonpublic Support Services	-
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	150,315
	2320	Board Treasurer Services	-
	2340	Staff Relations and Negotiations Services	-
	2350	Legal Services	884,290
	2360	Office of the Superintendent (Executive Director) Services	1,612,480
	2370	Community Relations Services	123,497
	2380	Office of the Principal Services	3,474,203
	2390	Other Administration Services	533,988
2400		SUPPORT SERVICES - PUPIL HEALTH	838,696
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	4,028,676
	2520	Purchasing Services	-
	2530	Warehousing and Distributing Services	-
	2540	Printing, Publishing and Duplicating Services	-
	2590	Other Support Services - Business	11,208,621
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	-
	2620	Operation of Buildings Services	2,904,147
	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)	52,382
	2660	Security Services	84,962
	2690	Other Operation and Maintenance of Plant Services	5,960,000
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	-
	2720	Vehicle Operation Services	-
	2730	Monitoring Services	-
	2740	Vehicle Servicing and Maintenance Services	-
	2750	Nonpublic Transportation	-

	2790	Other Student Transportation Services	-
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	2,882,818
	2820	Information Services	1,068,152
	2830	Staff Services	921,267
	2840	Data Processing Services	-
	2850	State and Federal Agency Liaison Services	-
	2860	Management Services	-
	2890	Other Support Services Central	21,500
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	287,535
	3250	School Sponsored Athletics	24,837
3300		COMMUNITY SERVICES	
	3310	Community Recreation	34,355
	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	32,240
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	2,691,223
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	154,975,737

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

21,603,044

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2018



The Pennsylvania Cyber Charter School

Midland, Pennsylvania

**THE PENNSYLVANIA CYBER CHARTER SCHOOL
MIDLAND, PENNSYLVANIA**



The Pennsylvania Cyber Charter School

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2018

Brian Hayden
Chief Executive Officer

Prepared by:

Business Administrator's Office

Matthew Schulte
Chief Financial Officer

Ryan Frueh
Director of Business Services

THE PENNSYLVANIA CYBER CHARTER SCHOOL

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(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL

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Ratios of Outstanding Debt by Type		N/A
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INTRODUCTORY SECTION



The Pennsylvania Cyber Charter School

Our Mission

Empower all student and families to become active participants in their own learning and equip them with skills for the future.

We achieve this through engaging content, delivered by innovative teaching in a culture of caring.



The Pennsylvania Cyber Charter School

Vision, Mission and Core Values

Our Vision

Inspire today's learners to be tomorrow's thinkers.

Our Mission

Empower all students and families to become active participants in their own learning and equip them with skills for the future. We achieve this through engaging content, delivered by innovative teaching in a culture of caring.

Our Core Values

An organization's core values shape its culture, identify its priorities, and provide the framework and criteria by which decisions are made. As these are the essential principles that guide PA Cyber, they must be known, understood, and shared by all stakeholders.

Integrity

We act with transparency, honesty, and accountability, and we are dedicated to exemplary work.

Innovation

We encourage new ideas and practices that foster student success.

Service

We are dedicated to ensuring positive family experiences with passion and enthusiasm by being responsive to our families' needs.

Excellence

We challenge our students and ourselves to meet or exceed the highest expectations.

Professionalism

We place value on all stakeholders, evidenced by how we treat others - with dignity, courtesy, professionalism, and, above all, respect. We believe in collaborative work among teachers, staff, and administrators and use the expertise and support of the families we serve.



The Pennsylvania Cyber Charter School

December 19, 2018

To the Board of Trustees
The Pennsylvania Cyber Charter School
Midland, PA 15059

Dear Board Members:

The Comprehensive Annual Financial Report (CAFR) of the Pennsylvania Cyber Charter School (the School) for the fiscal year ended June 30, 2018, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Board of Trustees (Board). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly, in all material respects, the respective financial position and results of operations of the various funds of the School. All disclosures necessary to enable the reader to gain an understanding of the School's financial activities have been included.

Generally accepted accounting principles requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

The Comprehensive Annual Financial Report is presented in four sections as follows:

- The Introductory Section, which contains a Letter of Transmittal, Roster of Officials, an Organizational Chart for the School, and the mission statement of the School.
- The Financial Section which contains the Independent Auditor's Report and includes the Management's Discussion and Analysis, the Basic Financial Statements, Required Supplementary Information.
- The Statistical Section which contains financial trends, economic and demographic information, and selected operating information of the School, generally presented on a multi-year basis.
- The Single Audit Section – The Charter School is required to undergo an annual Single Audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Information related to this single audit, including the independent auditor's report on the internal control and compliance with applicable laws, regulations, contracts and grants, along with findings and questioned costs, if any, are included in the Single Audit Section of this report.



The Pennsylvania Cyber Charter School

About PA Cyber

Serving students in kindergarten through 12th grade, the Pennsylvania Cyber Charter School (the School) is one of the largest, most experienced, and most successful online public schools in the nation. The School's online learning environments, personalized instructional methods, and choices of curricula connect Pennsylvania students and their families with state-certified and highly-qualified teachers, and rich academic content that is aligned to state standards. Founded in 2000, the School is headquartered in Midland, PA (Beaver County) and maintains a network of support offices throughout the state. As a public school, PA Cyber is open for enrollment by any school-age child residing in the Commonwealth of Pennsylvania, and does not charge tuition to students or families.

A Continuum of Learning

At the School, our student-centered instructional model recognizes the different developmental stages students typically follow, while respecting the innate differences and unique abilities of each individual child. This flexible-but-focused learning model allows our teachers to use a variety of teaching strategies and curriculum choices to create an education program that is deeply personal. It all works to inspire students – supported by the caring adult mentors in their lives – to become self-motivated, lifelong learners.

Innovative Curriculum and Instruction

The School is a tuition-free public school chartered by the Pennsylvania Department of Education, which approves our curriculum. All of our teachers are Pennsylvania-certified, highly qualified educators. We are one of only two cyber charter schools accredited by the prestigious Middle States Association. Additionally, the National Collegiate Athletic Association and AdvancED accredit our curriculum. The School's graduates can be found attending highly regarded universities, colleges, professional academies, and vocational schools.

A Real Community

Using the power of the Internet to overcome the traditional boundaries of time and space, the School makes it possible to deeply personalize the learning experience, connecting students and families with skilled and caring teachers anytime, from anyplace. Our offices are conveniently located throughout Pennsylvania and serve as a hub for enrollment, orientation, and enrichment. Our students belong to a real community where they grow academically, emotionally, socially, and physically.

Choices and Opportunities

The School offers abundant choices for both live and self-paced instruction, along with a variety of opportunities for meaningful interaction with teachers and peers. Our extensive courses and program offerings include the creative and performing arts, STEM and Gifted programs, Advanced Placement classes, and a variety of clubs and other activities. And our certified faculty and experienced staff are available to engage with students and families at their convenience.



The Pennsylvania Cyber Charter School

The Right Technology

The School provides a tuition-free, accredited quality curriculum with access to all the technology and personal guidance that students need for success. Our technology platforms are not only on the leading edge, they are user-friendly and truly enhance the educational experiences of our students. Each student receives a laptop, printer, textbooks, and online connectivity, as well as an expert technical support team that is responsive, skilled, and dependable.

REPORTING ENTITY AND ITS SERVICES

The School is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB). All funds of the School are included in this report. The School has no component units.

The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code. As such, they are exempt from federal and state corporate income taxes. As a 501(c)(3), income from certain activities not directly related to the School's tax-exempt purpose is subject to taxation as unrelated business income.

The School was formed under the laws of the state of Pennsylvania to provide elementary and secondary education to students through a computer managed learning system designed to meet individual students' needs and styles. These services include general education and special education for students with disabilities, as well as basic skills instruction for students in needs of intervention. The following details the changes in the student enrollment for the current and past four fiscal years.

<u>Fiscal Year</u>	<u>FTE Student Enrollment</u>	<u>Percent Change</u>
2017-2018	10,413	1.34%
2016-2017	10,275	3.74%
2015-2016	9,905	3.11%
2014-2015	9,606	-10.85%
2013-2014	10,775	-1.46%

ECONOMIC CONDITION AND OUTLOOK

Though the cyber charter school concept is now widely-accepted as a viable and indeed necessary education model, the issue concerning how cyber charter schools are funded will likely remain contentious in the foreseeable future. Nevertheless, the demand for the type of quality of services provided by the School continues to grow.



The Pennsylvania Cyber Charter School

MAJOR INITIATIVES

The School continues to focus and serves its students in accordance with its visions and mission statements. The School provides student-centered service that empower each student to succeed and grow beyond the normal curriculum. To fulfill this mission, the School diligently works to improve instruction and student outcomes by growing and developing the staff, providing new resources and programs for the students and providing redial instruction when needed.

INTERNAL ACCOUNTING CONTROLS

The School's management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the charter school are protected from loss, theft, or misuse and to ensure that adequate accounting data are completed to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable assurance recognized that: (1) the costs of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the school also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is also subject to periodic evaluations by the charter school management.

As part of the School's single audit described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to Federal and State financial assistance programs, as well as to determine that the School has complied with applicable laws and regulations.

BUDGETARY CONTROLS

In addition to internal control accounting controls, the School maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the municipality. Annual appropriated budgets are adopted for the general fund. The final budget amount for the fiscal year is reflected in the financial section.

ACCOUNTING SYSTEM AND REPORTS

The School's accounting records reflect generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the School is organized based on funds. The funds are explained in "Notes to Financial Statements", Note 2.



The Pennsylvania Cyber Charter School

FINANCIAL POLICIES

The intent of the School Board is to ensure that the School manages its budget and finance in a fiscally prudent and responsible way by establishing financial policies for the Budget, Fund Balance, and maintenance of adequate reserves. The government-wide and proprietary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

OTHER INFORMATION

Independent Audit

Commonwealth of Pennsylvania statutes require an annual audit by independent certified public accountants. The accounting firm of Deluzio & Company, LLP was appointed by the Board of Trustees. In addition to meeting the requirements set for the in the Commonwealth statutes, the audit was also designed to meet the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The auditor's report on the basic financial statements is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the Single Audit section of this report.

ACKNOWLEDGEMENTS

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Business Administration Office. We wish to thank all the departments involved for their assistance in providing the data necessary to prepare this report.

Respectfully submitted,

Matthew Schulte
Chief Financial Officer

**THE PENNSYLVANIA CYBER CHARTER SCHOOL
MIDLAND, PENNSYLVANIA**

**Roster of Officials
June 30, 2018**

Members of the Board of Trustees

Officers:

Edward Elder	President
Phillip Tridico	Vice President

Board Members:

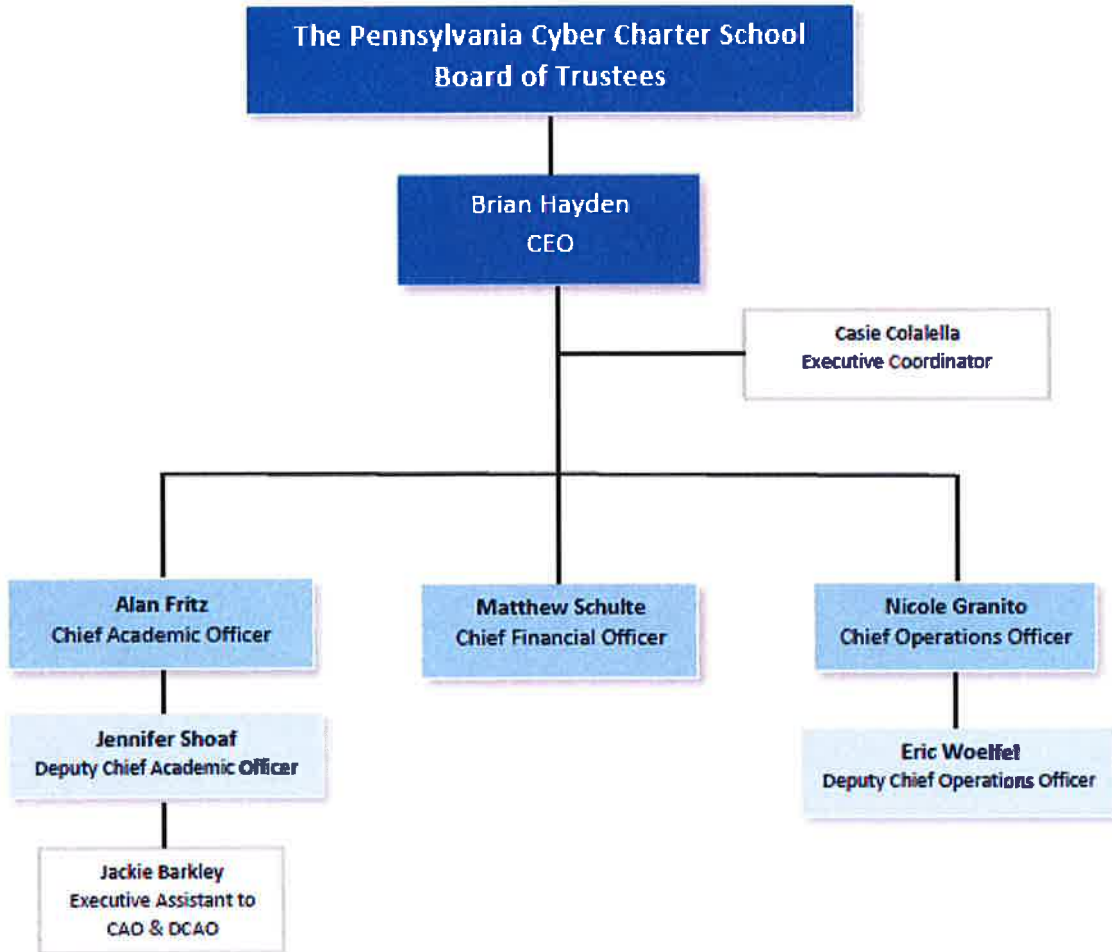
Judy Garbinski
Jayne Lingenfelder
Tom Dorsey
Chester Thompson

Non-Voting Members:

Brian Hayden	Chief Executive Officer
Matthew Schulte	Chief Financial Officer/Treasurer
Casie Colalella	Secretary
Robert Masters, Esq.	Solicitor

**THE PENNSYLVANIA CYBER CHARTER SCHOOL
MIDLAND, PENNSYLVANIA**

Organizational Chart - Administration
June 30, 2018



FINANCIAL SECTION



Lisa M. Altschaffl, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel W. Wilkins, CPA

Independent Auditor's Report

To the Board of Trustees
 The Pennsylvania Cyber Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of Pennsylvania Cyber Charter School, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Pennsylvania Cyber Charter School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Pennsylvania Cyber Charter School's 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 opinions.

(continued)

Independent Auditor's Report

(continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of Pennsylvania Cyber Charter School, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Implementation of GASB Statement No. 75

Pennsylvania Cyber Charter School implemented the provisions of GASB statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, in the current year. The Beginning Net Position was restated. See Notes 8 and 14 for the financial statements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, other post-employment benefits information, and the pension information on pages 13 through 21 and 55 through 61, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pennsylvania Cyber Charter School's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

(continued)

Independent Auditor's Report

(continued)

Other Matters

Other Information (continued)

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section listed in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provided any assurance on it.

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 Pennsylvania Cyber Charter School's internal control over financial reporting and 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 Pennsylvania Cyber Charter School's internal control over financial reporting and compliance.

Deluzio & Company, LLP

Greensburg, Pennsylvania
December 19, 2018

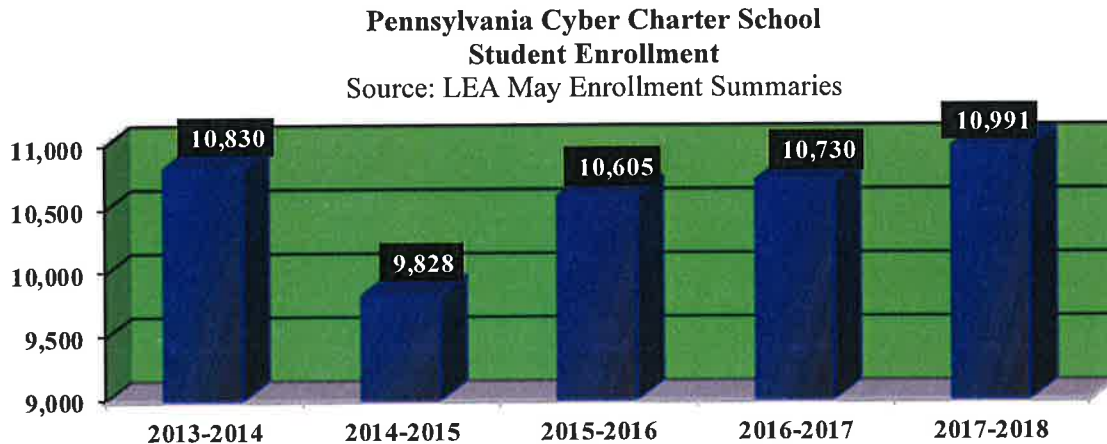
THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2018

Our discussion and analysis of the Pennsylvania Cyber Charter School's (the School) financial performance provides an overview of the School's financial activities for the fiscal year ended June 30, 2018. Please review this information in conjunction with the School's financial statements that begin on page 22.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999.

FINANCIAL HIGHLIGHTS

The School continues to serve its students in accordance with its vision and mission statements whereby the School is dedicated to providing student-centered service that empower each student to succeed and grow beyond the normal curriculum.



The School's total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources as of June 30, 2018 by \$1,333,183. As of June 30, 2018, the School reported an unassigned ending fund balance of \$21,282,733 that may be used at the School's discretion. This amount equates to 16.03% of total General Fund Expenditures. The \$21,282,733 balance represents a \$10,407,383 increase from the June 30, 2017 balance of \$10,875,350.

The School's governmental fund balance was \$67,212,166 as of June 30, 2018 and consisted of the following:

Nonspendable	
Prepays and Deposits	\$ 1,575,751
Spendable	
Committed To:	
Future PSERS Retirement Rate Increases	31,980,703
Future Healthcare Cost Increases	5,844,679

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2018

FINANCIAL HIGHLIGHTS (continued)

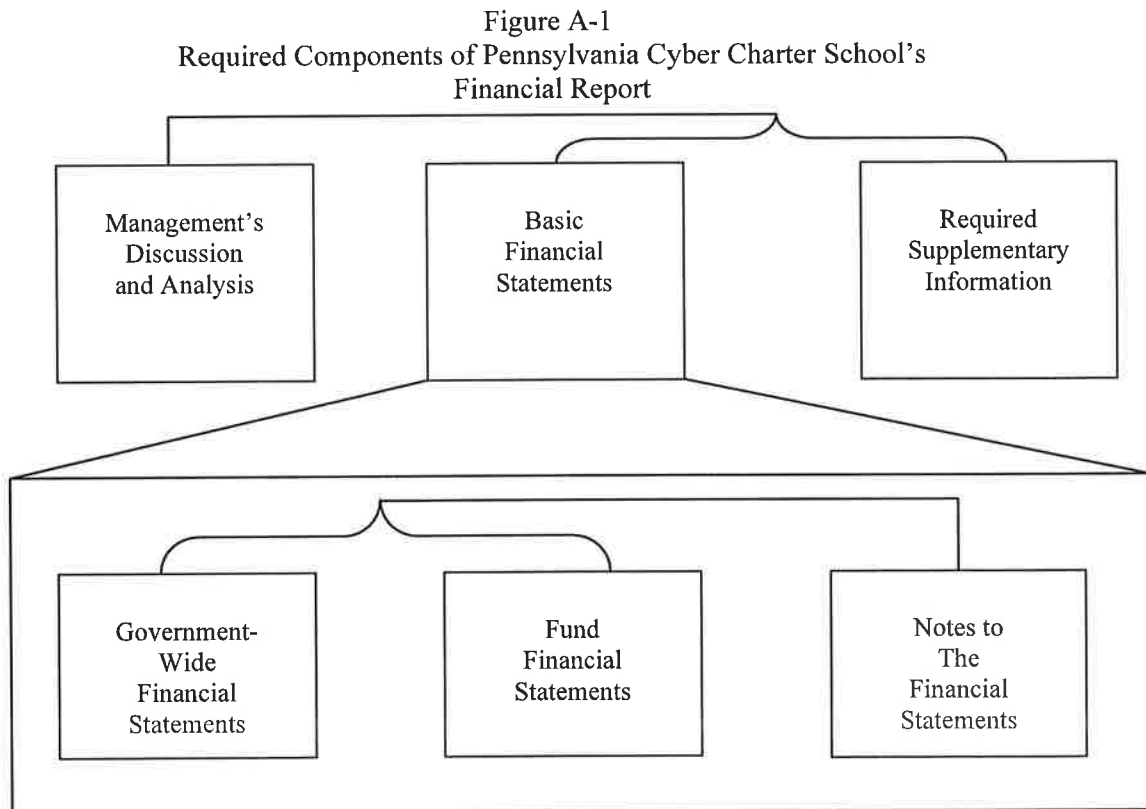
Governmental fund balance (continued)

Assigned To:	
Future Facilities Acquisition	5,085,000
Future OPEB Obligations	1,226,711
Future Special Education Legal Obligations	216,589
Unassigned	21,282,733
Total Fund Balance	<u>\$ 67,212,166</u>

USING THE BASIC FINANCIAL STATEMENT

This Basic Financial Statement consists of the Management's Discussion and Analysis and a series of financial statements and notes to those statements. The Statement of Net Position and Statement of Activities, on pages 22 and 23, provide information about the activities of the School as a whole and present a longer-term view of the School's financial position. Fund Financial Statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. There are two parts to the Fund Financial Statements: 1) the governmental fund statements; and 2) the proprietary fund statements. Lastly, the financial statements include notes that explain some of the information in the financial statements and provide more detailed data.

Figure A-1 shows how the required parts of the Financial Section are arranged and relate to one another.



THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2018

REPORTING THE SCHOOL AS A WHOLE

Statement of Net Position and the Statement of Activities

While this document contains the funds used by the School to provide programs and activities, the view of the School as a whole looks at all financial transactions and asks the question, "How did we do financially during Fiscal Year Ended June 30, 2018?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the School's net position and changes in net position. This change in net position is important because it tells the reader, for the School as a whole, whether the financial position of the School has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the current charter school laws in Pennsylvania concerning funding, availability of facilities, required educational programs, mandated services and other factors.

OVERVIEW OF FINANCIAL STATEMENTS

Government-Wide Statements

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

The two government-wide statements report the School's net position and how it has changed. Net position, the difference between the School's assets and deferred outflows of resources and liabilities and deferred inflows of resources, are one way to measure the School's financial health or position.

Over time, increases or decreases in the School's net position is an indication of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the School, you need to consider additional non-financial factors, such as changes in the School's enrollment (growth) and the academic achievement of the students.

In the Statement of Net Position and the Statement of Activities, the School shows the following kinds of activities:

- Governmental activities – Most of the School's basic services are included here, such as instruction, support services, operation and maintenance of plant, and administrative services. Tuition, state and federal subsidies and grants finance most of these activities.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2018

REPORTING THE CHARTER SCHOOL'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

Fund financial statements provide detailed information about the most significant funds - not the School as a whole. Some funds are required by state law.

Governmental funds – Most of the School's activities are reported in governmental funds, which focus on the determination of financial position and change in financial position, not on income determination. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the School's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reflected in reconciliations on pages 25 and 27.

Proprietary funds – The School maintains one proprietary fund. The internal service fund is an accounting device used to accumulate and allocate costs internally among the School's various functions. The School uses the internal service fund to account for its self-funded health insurance. Because these services benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

FINANCIAL ANALYSIS OF THE SCHOOL AS A WHOLE

The School's total net position was \$1,333,183 at June 30, 2018 and \$(10,290,836) at June 30, 2017, restated.

Table A-1
Condensed Statement of Net Position
Fiscal Years Ended June 30, 2018 and June 30, 2017

	<u>June 30, 2018</u>	<u>Restated June 30, 2017</u>
Current assets	\$ 79,117,648	\$ 59,325,699
Capital assets	28,516,362	27,710,828
Noncurrent assets	<u>5,385,453</u>	<u>5,728,564</u>
Total Assets	113,019,463	92,765,091
Deferred Outflows of Resources	<u>33,175,725</u>	<u>38,661,087</u>
Current liabilities	7,769,200	6,705,415
Noncurrent liabilities	<u>136,062,805</u>	<u>133,953,599</u>
Total Liabilities	143,832,005	140,659,014
Deferred Inflows of Resources	<u>1,030,000</u>	<u>1,058,000</u>
Net Investment in capital assets	28,516,362	27,710,828
Unrestricted	<u>(27,183,179)</u>	<u>(38,001,664)</u>
Total Net Position	<u>\$ 1,333,183</u>	<u>\$ (10,290,836)</u>

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FINANCIAL ANALYSIS OF THE SCHOOL AS A WHOLE (continued)

Total current assets increased by \$19,791,949 leading to an overall increase in total assets of \$20,254,372 from the prior year. In addition, total liabilities increased by \$3,172,991 while total net position increased by \$11,624,019.

The majority of the increase in total liabilities relates to the School's proportionate share of the PSERS net OPEB liability which was recorded in accordance with GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." The deferred outflows of resources and deferred inflows of resources are a result of recording the net pension liability and net OPEB liability in accordance with GASB 68 and 75, respectively. For more information on this, see the notes to the financial statements.

The results of this year's operations as a whole are reported in the Statement of Activities on page 23. All operating expenses are reported in the first column. Specific charges, grants, revenues, and subsidies that directly relate to specific expense categories are presented to determine the final amount of the School's activities that are supported by other general revenues. The largest general revenue is tuition charged to local educational agencies for enrolled students residing in those educational agencies.

Table A-2 takes the information from the Statement of Activities, rearranges it slightly, so you can see total revenues for the year. Prior year information is also provided for a comparative analysis of government-wide data.

Table A-2
Changes in Net Position
Fiscal Years Ended June 30, 2018 and June 30, 2017

	<u>June 30, 2018</u>	<u>Restated June 30, 2017</u>
Revenues		
<u>Program revenues:</u>		
Operating grants and contributions	\$ 5,950,452	\$ 5,285,176
<u>General revenues:</u>		
Payments from local educational agencies	144,183,471	134,280,454
Investment earnings	322,249	114,756
Other income (loss)	(1,370)	299,987
Total Revenues	<u>150,454,802</u>	<u>139,980,373</u>
Expenses		
Instructional services	92,165,915	91,177,899
Support services	41,203,436	48,808,413
Non-instructional services	347,677	278,137
Unallocated depreciation	5,113,755	4,980,059
Total Expenses	<u>138,830,783</u>	<u>145,244,508</u>
Increase (Decrease) in Net Position	11,624,019	(5,264,135)
Net Position, beginning	(10,290,836)	(5,026,701)
Net Position, ending	<u>\$ 1,333,183</u>	<u>\$ (10,290,836)</u>

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FINANCIAL ANALYSIS OF THE SCHOOL AS A WHOLE (continued)

The tables below present the expenses of the Governmental Activities of the School.

Tables A-3 and A-4 show the School's four largest functions - instructional services, support services, non-instructional programs and unallocated depreciation as well as each program's net cost (total cost less revenues generated by or restricted for the activities). These tables also show the remaining financial needs supported by local and other miscellaneous revenues. Prior year information is again provided to allow for a comparative analysis.

Table A-3
Fiscal Year Ended June 30, 2018
Governmental Activities

<u>Function/Programs</u>	<u>Total Cost of Service</u>	<u>Net Cost of Services</u>
Instructional services	\$ 92,165,915	\$ 87,964,736
Support services	41,203,436	39,514,459
Unallocated depreciation	5,113,755	5,113,755
Non-instructional services	347,677	287,381
Total Governmental Activities	<u>\$ 138,830,783</u>	<u>132,880,331</u>
Total needs from local and other revenues		<u>\$ 132,880,331</u>

Table A-4
Fiscal Year Ended June 30, 2017, Restated
Governmental Activities

<u>Function/Programs</u>	<u>Total Cost of Service</u>	<u>Net Cost of Services</u>
Instructional services	\$ 91,177,899	\$ 87,459,016
Support services	48,808,413	47,268,652
Unallocated depreciation	4,980,059	4,980,059
Non-instructional services	278,137	251,605
Total Governmental Activities	<u>\$ 145,244,508</u>	<u>139,959,332</u>
Total needs from local and other revenues		<u>\$ 139,959,332</u>

THE SCHOOL'S FUNDS

General Fund Budgeting Highlights

The General Fund, which accounts for the School's operations, had an unassigned fund balance of \$21,282,733, as noted on page 24. This represents an increase of \$10,407,383 from 2016-2017 operations.

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THE SCHOOL'S FUNDS (continued)

The School's budget is prepared according to Pennsylvania law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The only budgeted fund is the General Operating Fund.

For the General Operating Fund, budgeted revenue and other financing sources were in the amount of \$142,056,625. Actual revenues and other financing sources were more than this budget amount by \$8,806,296. The expenditures were budgeted at \$142,066,625. Actual expenditures were less than budgeted expenditures by approximately \$9,283,695. A schedule showing the School's original and final budget amounts compared to amounts is provided on page 55.

Comparison of Budget to Actual Variances

During the 2017-2018 fiscal year, PA Cyber experienced positive variances upon comparison of the budgeted amounts to the actual results. The resultant positive variances did result in an increase in the school's financial strength. These statistics were influenced by both external and internal factors.

With respect to revenues, the school experienced positive variances in terms of revenues associated with payments from the local education agencies (LEA's) as well as from the federal government. These statistics were a result of external factors.

To elucidate, PA Cyber anticipated a reduction in the Commonwealth of Pennsylvania's funding formula for charter schools to be effective during the 2017-2018 school year. The anticipated reduction in revenues from LEA's (individual school districts throughout PA) was expected to be 4.0 % - 4.5%. To lend credence to PA Cyber's reduction in revenue budgeted projection, the House Education Committee in the spring of 2017 passed House Bill 97. The resultant expected reduction was approximately \$27 million in funding to charter schools throughout Pennsylvania. Accordingly, PA Cyber anticipated this bill would be passed and signed into law, and therefore, reduced projected budgeted revenues which contemplated this change in the funding formula for charter schools. However, unexpectedly, House Bill 97 was not passed by the both legislative bodies and did not become law. Therefore, the funding formula remain unchanged which led to an increase in revenues from the LEA's.

Also, charter schools in Pennsylvania are funded by a formula (coded into law) wherein the LEA's send charter schools a per-student payment. The per-student payment is calculated by each LEA on an annual basis for nonspecial education students and special education students. On average, for the past 18 years, PA Cyber has experienced an increase of 3% in the per-student payment calculation for the LEA's throughout Pennsylvania. Accordingly, PA Cyber budgeted for this increase of 3%. However, due to unforeseen factors, the average per-student payment increased to 4.5% in the 2017-2018 school year. As previously mentioned, PA Cyber does not calculate this per-student payment. Rather the individual LEA's calculate this payment.

Lastly, with respect to revenues, federal program revenues were budgeted to remain flat. This was expected because of the federal budget that was under discussion, wherein, budget cuts were anticipated or expected to remain flat. However, once the budget was formulated, unexpectedly federal program revenues increased and therefore, PA Cyber received additional federal grant monies.

Therefore, it is clear that external factors influenced the positive variances associated with revenues.

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THE SCHOOL'S FUNDS (continued)

In terms of expenditures, there were two main areas which explain the positive budget variances. These two areas are salaries/benefits and facilities construction. With respect to salaries/benefits, PA Cyber budgeted for additional positions that were anticipated to be filled during the 2017-2018. However, some of the positions were not filled during the 2017-2018 school year. The result was a decrease in actual expenditures for salaries/benefits compared to budgeted expenditures.

In addition, due to the unexpected continuance of negotiations with a union's contract, PA Cyber experienced a decrease in actual expenditures for salaries/benefits compared to budgeted expenditures. PA Cyber budgeted for the contract to be finalized during the 2017-2018 school year and projected salaries/benefits for this group. However, because the contract has not been completed, salaries/benefits remained on the level in which salaries/benefits are on since negotiations first started given that this is the first contract for this specific union.

PA Cyber also budgeted monies for a multi-million dollar renovation project for one of its facilities located in Midland, PA. The project was scheduled to begin during the 2017-2018 school year. However, the start date of the project was delayed due to design changes. The design changes led to an increase in the cost for the project. The project is now scheduled to begin during the 2018-2019 school year.

Therefore, it is clear that both internal and external factors led to the positive variance associated with expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2018, the School's Governmental Activities had \$28,516,362 invested in a broad range of capital assets, including land, buildings and improvements, furniture and equipment. This amount represents a net increase of \$805,534 from last year. The increase in capital assets is primarily due to computer purchases. More detailed information regarding the School's capital assets is included in the Notes to the Financial Statements.

Debt Administration

As of June 30, 2018, the School had no outstanding debt.

ECONOMIC FACTORS AND BUDGETS

Though the cyber charter school concept is now widely-accepted as a viable and indeed necessary educational model, the issue concerning how cyber charter schools are funded will likely remain contentious in the foreseeable future. Nevertheless, the demand for the type and quality of services provided by the School continues to grow. The success of the School has created hundreds of new jobs in and around the community of Midland as more professional and support staff are needed to serve the growing roster of students. As a state-wide school, the School is also establishing a physical presence in key areas across Pennsylvania. Furthermore, the innovations – technological and educational – pioneered by the School are helping to establish Pennsylvania as a leader in the development of 21st century learning strategies for public education.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
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CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors and creditors with a general overview of the School's finances and to show the School Board of Directors accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Matthew Schulte, Chief Financial Officer, at Pennsylvania Cyber Charter School, 652 Midland Avenue, Midland, Pennsylvania 15059.

Basic Financial Statements

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Net Position
June 30, 2018

	Governmental Activities
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 61,960,932
Intergovernmental Receivables, net	15,477,922
Other Receivables	48,496
Current Portion of Note Receivable	340,000
Deposits	12,941
Prepaid Expenses	1,277,357
Total Current Assets	79,117,648
Noncurrent Assets	
Land	1,049,829
Buildings and Improvements (net of depreciation)	16,284,846
Furniture and Equipment (net of depreciation)	916,988
Computer Equipment (net of depreciation)	10,160,548
Construction in Progress	104,151
Prepaid Expenses	185,963
Deposits	99,490
Note Receivable, net of current portion	5,100,000
Total Noncurrent Assets	33,901,815
TOTAL ASSETS	113,019,463
DEFERRED OUTFLOWS OF RESOURCES	33,175,725
LIABILITIES	
Current Liabilities	
Accounts Payable	1,772,321
Claims and Judgments Payable	76,781
Accrued Salaries and Benefits	1,668,125
Retirement Payable	3,527,081
Other Payables	2,200
Accrued Healthcare Costs	722,692
Total Current Liabilities	7,769,200
Noncurrent Liabilities	
Claims and Judgments Payable	139,808
Net Pension Liability	129,359,826
Net OPEB Liability	6,563,171
Total Noncurrent Liabilities	136,062,805
TOTAL LIABILITIES	143,832,005
DEFERRED INFLOWS OF RESOURCES	1,030,000
NET POSITION	
Net Investment in Capital Assets	28,516,362
Unrestricted Deficit	(27,183,179)
TOTAL NET POSITION	\$ 1,333,183

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Statement of Activities

Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
Governmental Activities					
Instructional Services					
Regular Instruction	\$ 65,216,285	\$ -	\$ 2,545,505	\$ -	\$ (62,670,780)
Special Instruction	25,892,885	-	1,655,674	-	(24,237,211)
Vocational Instruction	-	-	-	-	-
Other Instructional Programs	1,056,745	-	-	-	(1,056,745)
Higher Education Programs	-	-	-	-	-
Total Instructional Services	<u>92,165,915</u>	<u>-</u>	<u>4,201,179</u>	<u>-</u>	<u>(87,964,736)</u>
Support Services					
Pupil Personnel	11,747,844	-	365,555	-	(11,382,289)
Instructional Staff	2,986,144	-	1,143,150	-	(1,842,994)
Administration	7,655,864	-	-	-	(7,655,864)
Pupil Health	972,673	-	180,272	-	(792,401)
Business Services	4,959,595	-	-	-	(4,959,595)
Operation of Plant and Maintenance Services	8,243,825	-	-	-	(8,243,825)
Student Transportation Services	-	-	-	-	-
Support Services - Central	<u>4,637,491</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,637,491)</u>
Total Support Services	<u>41,203,436</u>	<u>-</u>	<u>1,688,977</u>	<u>-</u>	<u>(39,514,459)</u>
Non-Instructional Services					
Student Activities	283,463	-	-	-	(283,463)
Food Services	-	-	-	-	-
Community Services	64,214	-	60,296	-	(3,918)
Facilities	-	-	-	-	-
Interest on Long-Term Debt	-	-	-	-	-
Other Expense	-	-	-	-	-
Unallocated Depreciation Expense	<u>5,113,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,113,755)</u>
Total Non-Instructional Services	<u>5,461,432</u>	<u>-</u>	<u>60,296</u>	<u>-</u>	<u>(5,401,136)</u>
Total Governmental Activities	\$ <u>138,830,783</u>	\$ <u>-</u>	\$ <u>5,950,452</u>	\$ <u>-</u>	<u>(132,880,331)</u>
General Revenues:					
					144,183,471
Payments from Local Educational Agencies					322,249
Investment Earnings					(68,118)
Loss on Disposal of Capital Assets					66,748
Miscellaneous Income					<u>66,748</u>
Total General Revenues					<u>144,504,350</u>
Change in Net Position					
					11,624,019
Net Position - July 1, 2017					(5,059,275)
Prior Period Adjustment, See Note 14					<u>(5,231,561)</u>
Net Position - June 30, 2018					<u>\$ 1,333,183</u>

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Balance Sheet – Governmental Fund
June 30, 2018

	General
ASSETS	
Cash and Cash Equivalents	\$ 57,079,724
Intergovernmental Receivables	15,477,922
Other Receivables	48,496
Deposits	112,431
Prepaid Expenses	1,463,320
TOTAL ASSETS	\$ 74,181,893
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts Payable	\$ 1,772,321
Accrued Salaries and Benefits	1,668,125
Retirement Payable	3,527,081
Claims and Judgments Payable	0
Other Payables	2,200
TOTAL LIABILITIES	6,969,727
 FUND BALANCE	
Nonspendable	
Prepays and Deposits	1,575,751
Spendable	
Committed To:	
Future PSERS Retirement Rate Increases	31,980,703
Future Healthcare Cost Increases	5,844,679
Assigned To:	
Facilities Expansion/Renovation	5,085,000
Future OPEB Obligations	1,226,711
Future Special Education Legal Obligations	216,589
Unassigned	21,282,733
TOTAL FUND BALANCE	67,212,166
 TOTAL LIABILITIES AND FUND BALANCE	 \$ 74,181,893

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position
June 30, 2018

TOTAL FUND BALANCE - GOVERNMENTAL FUND \$ 67,212,166

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

Capital Assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Cost of all Capital Assets	51,992,127
Less: Accumulated Depreciation	(23,475,765)

Note receivable is utilized in the governmental activities as a financial resource and is not reported as an asset in the governmental funds.

Current Portion	340,000
Long Term Portion	5,100,000

Certain liabilities are not due and payable in the current period and therefore are not reported in the government funds.

Other Postemployment Benefits	(6,563,171)
Claims and Judgments Payable	(216,589)
Net Pension Liability	(129,359,826)

Deferred outflows of resources related to the change in proportionate share of the net pension liability, changes in assumptions, net difference between projected and actual investment earnings and payments made subsequent to the measurement date.

33,175,725

Deferred inflows of resources related to the difference between expected and actual experience.

(1,030,000)

The internal service fund is used by management to account for medical benefits of the School's employees. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.

4,158,516

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES **\$ 1,333,183**

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Revenues, Expenditures, and Changes in Fund Balance –
Governmental Fund
Year Ended June 30, 2018

	General
REVENUES	
Local Sources	\$ 146,565,449
State Sources	1,116,783
Federal Sources	3,180,689
TOTAL REVENUES	150,862,921
EXPENDITURES	
Instruction	92,128,042
Support Services	40,165,289
Non-Instructional Services	347,677
Capital Outlay	141,922
TOTAL EXPENDITURES	132,782,930
EXCESS OF REVENUES OVER EXPENDITURES	18,079,991
OTHER FINANCING SOURCES	
Sale of Fixed Assets	23,855
TOTAL OTHER FINANCING SOURCES	23,855
NET CHANGE IN FUND BALANCE	18,103,846
Fund Balance - July 1, 2017	49,108,320
Fund Balance - June 30, 2018	\$ 67,212,166

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Reconciliation of the Governmental Funds –
Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities
Year Ended June 30, 2018

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND **\$ 18,103,846**

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

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Add: Capital Outlays	\$ 6,011,262	
Less: Depreciation Expense	<u>(5,113,755)</u>	897,507

The governmental funds report proceeds from the sale of property and equipment as revenue. However, in the statement of activities, only the gain or loss (proceeds less depreciated cost) is recognized from the sale of fixed assets. This is the amount by which depreciated cost exceeded sales proceeds. (91,973)

The portion of the Notes Receivable which was collected in the current year is treated as revenue on the fund statements, while, on the government-wide statements, it is treated as a reduction to Notes Receivable. (340,000)

Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Other Postemployment Benefits Expense	(39,996)
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Difference in amount expensed on the Statement of Activities for claims and judgments due to the timing of when the liability is recognized. 129,896

The internal service fund is used by management to account for medical benefits of the School employees. The change in net position of the internal service is reported with governmental activities. 568,092

Pension expense is reported in governmental funds as an expenditure when payments are made or are due and payable. However, in the Statement of Activities, pension expense is recorded based on changes in the net pension liability. (7,603,353)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 11,624,019**

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Net Position – Proprietary Fund
June 30, 2018

	Governmental Activities - Internal Service Fund	<u>Health Insurance Fund</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$	<u>4,881,208</u>
TOTAL ASSETS		4,881,208
LIABILITIES		
Current Liabilities		
Accrued Healthcare Costs		<u>722,692</u>
TOTAL LIABILITIES		<u>722,692</u>
TOTAL NET POSITION	\$	<u><u>4,158,516</u></u>

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Fund
Year Ended June 30, 2018

	Governmental Activities - Internal Service Fund
	Health Insurance Fund
OPERATING REVENUES	
Charges for Services	\$ <u>9,586,551</u>
Total Operating Revenues	9,586,551
OPERATING EXPENSES	
Cost of Services	8,146,152
Administrative	<u>872,307</u>
Total Operating Expenses	<u>9,018,459</u>
Operating Income	568,092
OPERATING TRANSFERS	
Transfers from General Fund	<u>-</u>
Change in Net Position	568,092
Net Position - July 1, 2017	<u>3,590,424</u>
Net Position - June 30, 2018	<u><u>\$ 4,158,516</u></u>

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Cash Flows – Proprietary Fund
Year Ended June 30, 2018

	Governmental Activities - Internal Service Fund
	<u>Health Insurance</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Interfund Services Provided	\$ 9,586,551
Cash Payments to Suppliers, net	<u>(8,823,416)</u>
Net Cash Provided by Operating Activities	<u>763,135</u>
Net Increase in Cash and Cash Equivalents	763,135
Cash and Cash Equivalents - July 1, 2017	<u>4,118,073</u>
Cash and Cash Equivalents - June 30, 2018	<u><u>\$ 4,881,208</u></u>
 Reconciliation of Change in Net Position to Net Cash Provided by Operating Activities	
Operating Income	\$ 568,092
Changes in Operating Assets and Liabilities:	
Increase in Accrued Healthcare Costs	<u>195,043</u>
Net Cash Provided by Operating Activities	<u><u>\$ 763,135</u></u>

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 1 - REPORTING ENTITY

The Pennsylvania Cyber Charter School (The School) was formed under the laws of the state of Pennsylvania to provide elementary and secondary education to students through a computer managed learning system designed to meet individual students' needs and styles.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements of the School are not misleading. The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the School. For the School, this includes general operations and student related activities of the School.

Component units are legally separate organizations for which the School is financially accountable. The School is financially accountable for an organization if the School appoints a voting majority of the organization's governing board and (1) the School is able to significantly influence the programs or services performed or provided by the organization; or (2) the School is legally entitled to or can otherwise access the organization's resources; the School is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the School is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the School in that the School approves the budget or the issuance of debt. The School does not have any component units.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School have been prepared in accordance with generally accepted accounting principles (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP and used by the School are described below.

A. Basis of Presentation

The School's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide financial statements – The statement of net position and the statement of activities display information about the School. These statements include the financial activities of the overall government.

The statement of net position presents the financial condition of the governmental and business-type activities of the School at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the School's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Basis of Presentation (continued)

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the School, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business activity or governmental function is self-financing or draws from the general revenues of the School.

The effect of interfund activity has been eliminated from the government-wide financial statements.

Fund financial statements – During the year, the School segregates transactions related to certain School functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds, if any, are aggregated and presented in a single column. The fiduciary funds, if any, are reported by type.

Proprietary fund financial statements – The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The School reports the internal service fund as a proprietary fund. An internal service fund accounts for operations that provide services to other departments of the School on a cost reimbursement basis. The Health Insurance Fund accounts for the employees' self-insured medical and dental benefits. Because the principal users of the internal services are the School's governmental activities, the financial statements of the internal service fund are consolidated into the governmental column when presented in the government-wide financial statements.

B. Measurement Focus/Basis of Accounting

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

The School uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Measurement Focus/Basis of Accounting (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, early retirement, arbitrage rebates, post-employment healthcare benefits and pensions, are recorded only when payment is due.

The School reports the following major governmental fund:

General Fund - The General Fund is the operating fund of the School and is used to account for all financial resources except those required to be accounted for in another fund.

Additionally, the School reports the following proprietary fund type:

Internal Service Fund - accounts for risk management and health insurance costs provided to departments of the School.

C. Budgetary Process

The School passed an appropriated budget for the fiscal year ending June 30, 2018 with revenues totaling \$142,066,625 and expenditures totaling \$142,066,625.

The School is required by state law to adopt an annual budget for the General Fund. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles ("GAAP").

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. The School prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. The School adopts a proposed budget, after ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is legally enacted via resolution of the School.
4. The Budget for the general fund must be filed with the Office of Public Instruction within fifteen (15) days after the adoption of the budget.

Final Budget: The final budget for each year must be adopted (via Board vote) by June 30 of the preceding school fiscal year.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Budgetary Process (continued)

Once the budget is approved, it can be amended at the Function and Fund level only by approval of a majority of the members of the School Board. Amendments are presented to the Board at their regular meetings. Each amendment must have Board approval. Such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year-end as dictated by law.

D. Cash and Cash Equivalents

The School’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

E. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund receivables/payables.” These amounts are offset against each other in the governmental and business-type activities columns of the statement of net position, except for amounts due to/from other funds which are not presented in the statement of net position. There were no interfund transfers during the fiscal year ending June 30, 2018.

F. Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives
Buildings and Improvements	10 - 40 years
Furniture and Equipment	3 - 15 years
Computer Equipment	3 years

G. Compensated Absences

The School has no compensated absences as of June 30, 2018.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment in the current year.

I. Pension

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

General Information about the Pension Plan

Plan description

The School contributes to the Public School Employees' Retirement System (PSERS). PSERS is a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Benefits provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Pension (continued)

Benefits provided (continued)

Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members, whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

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

Contributions

Member Contributions:

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

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

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

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Pension (continued)

Contributions (continued)

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

Employer Contributions:

The school districts contractually required contribution rate for fiscal year ended June 30, 2018 was 31.74% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School were \$12,315,671 for the fiscal year ended June 30, 2018.

J. Other Postemployment Benefits (OPEB)

During fiscal year ended June 30, 2018, the School implemented GASB No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This standard requires changes in presentation of financial statements, notes to the financial statements, and required supplementary information. Significant changes include an actuarial calculation of the total and net OPEB liability. It also includes a comprehensive footnote disclosure regarding the OPEB liability, the sensitivity of the net OPEB liability to the discount rate and healthcare cost trend rate, and increased investment activity disclosures. See Note 14 for information regarding the prior period adjustment required for implementation of this new standard.

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

Health Insurance Premium Assistance Program

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

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Postemployment Benefits Other Than Pensions (OPEB) (continued)

Health Insurance Premium Assistance Program (continued)

Effective January 1, 2002 under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program (HOP). As of June 30, 2017, there were no assumed future benefit increases to participating eligible retirees.

Premium Assistance Eligibility Criteria

Retirees of the System can participate in the Premium Assistance program if they have 24 ½ or more years of service, or are a disability retiree, or have 15 or more years of service and retired after reaching superannuation age, and participate in the HOP or employer-sponsored health insurance program.

Pension Plan Description

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

Benefits Provided

Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To received premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' HOP. As of June 30, 2017, there were no assumed future benefit increases to participating eligible retirees.

Contributions

Employer Contributions:

The School's contractually required contribution rate for fiscal year ended June 30, 2018 was 0.83% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the School were \$322,054 for the fiscal year ended June 30, 2018.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Fund Balance Classifications

The GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54) effective for reporting periods beginning after June 15, 2010. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the School's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the users of those resources.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, deposits and inventories.

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

Restricted – Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.

Committed – Fund balances that contain self-imposed constraints of the government from its highest level of decision making authority (Board of Directors). The board of directors may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as a majority vote or resolution. These committed amounts cannot be used for any other purpose unless the board of directors removes or changes the specific use through the same type of formal action taken to establish the commitment. The board's action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30th; however, the amount can be determined subsequent to the release of the financial statements.

Assigned – Fund balances that contain self-imposed constraints of the government to be used for a particular purpose. The School Board has delegated the Board Treasurer the authority to assign fund balance for specific purposes.

Unassigned – Fund balance of the general fund that is not constrained for any purpose.

Prioritization of Fund Balance Use

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the organization to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the organization that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

M. Use of Estimates

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

NOTE 3 - CASH AND CASH EQUIVALENTS

Under Section 440.1 of the Public School Code for 1949, as amended, the School is permitted to invest funds consistent with sound business practices in the following types of investments:

Obligations of (a) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (b) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, or (c) any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation (FDIC) to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral, as provided by law, is pledged by the depository.

The deposit and investment policy of the School adheres to state statutes and prudent business practices. Deposits of the governmental funds are either maintained in demand deposits or savings accounts, certificates of deposit, or cash equivalents. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the School. The following is a description of the School's deposit and investment risks:

Custodial Credit Risk – The risk that in the event of a bank failure, the School's deposits may not be returned to it. The School does not have a formal deposit policy for custodial credit risk. As of June 30, 2018, \$63,057,064 of the School's bank balance of \$63,307,064 was exposed to custodial credit risk, however this balance is collateralized in accordance with Act 72 of the Pennsylvania State Legislature which requires the institution to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the institution's name. These deposits have a carrying amount of \$61,960,932 as of June 30, 2018.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 4 - INTERGOVERNMENTAL RECEIVABLES

Amounts due from other governments represent receivables earned by the School. At June 30, 2018, the following amounts were receivable from other governmental units.

	<u>Receivable</u>
Governmental Units:	
Federal - Grant Programs	\$ 2,246,104
Local Educational Agencies, net of allowance	<u>13,231,818</u>
Totals	<u><u>\$ 15,477,922</u></u>

Allowance for Doubtful Accounts

Receivables are stated at the amount the School expects to collect. The School maintains allowances for doubtful accounts for estimated losses resulting from the inability of LEAs to make required payments. Based on management's assessment, the School provides for estimated uncollectible amounts through a charge to earnings and a credit to a valuation allowance. The allowance account was \$1,450,000 as of June 30, 2018.

NOTE 5 - PROPERTY, PLANT AND EQUIPMENT

A summary of fixed assets recorded as of June 30, 2018 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Disposals/ Transfers</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 1,049,829	\$ -	\$ -	\$ 1,049,829
Construction in Progress	<u>-</u>	<u>104,151</u>	<u>-</u>	<u>104,151</u>
Total capital assets, not being depreciated	<u>1,049,829</u>	<u>104,151</u>	<u>-</u>	<u>1,153,980</u>
Capital assets, being depreciated:				
Buildings and Improvements	19,803,759	364,841	(131,140)	20,037,460
Furniture and Equipment	3,910,970	212,069	(1,768)	4,121,271
Computer Equipment	<u>24,590,930</u>	<u>5,330,201</u>	<u>(3,241,715)</u>	<u>26,679,416</u>
Total capital assets, being depreciated	<u>48,305,659</u>	<u>5,907,111</u>	<u>(3,374,623)</u>	<u>50,838,147</u>
Accumulated depreciation for:				
Buildings and Improvements	(3,204,241)	(637,187)	88,814	(3,752,614)
Furniture and Equipment	(2,858,996)	(347,055)	1,768	(3,204,283)
Computer Equipment	<u>(15,581,423)</u>	<u>(4,129,513)</u>	<u>3,192,068</u>	<u>(16,518,868)</u>
Total accumulated depreciation	<u>(21,644,660)</u>	<u>(5,113,755)</u>	<u>3,282,650</u>	<u>(23,475,765)</u>
Total capital assets, being depreciated, net:	<u>26,660,999</u>	<u>793,356</u>	<u>(91,973)</u>	<u>27,362,382</u>
Governmental activities capital assets, net:	<u><u>\$ 27,710,828</u></u>	<u><u>\$ 897,507</u></u>	<u><u>\$ (91,973)</u></u>	<u><u>\$ 28,516,362</u></u>

Depreciation expense of \$5,113,755 for the fiscal year ended June 30, 2018 was not allocated to the various functions because the property, plant and equipment serve all functions of the School.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 6 - NOTES RECEIVABLE

On June 30, 2009, the School and the Lincoln Park Performing Arts Center (LPPAC) agreed to cancel a prepaid lease originally signed in May 2005. Additionally, LPPAC signed a promissory note agreeing to repay the School the remaining balance of \$8,500,000 in equal installments over a period of twenty-four years through June 30, 2034. As of June 30, 2018, the balance of this note receivable is \$5,440,000.

NOTE 7 - NET PENSION LIABILITY

At June 30, 2018, the School reported a liability of \$129,359,826 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2016 to June 30, 2017. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2017, the School's proportion was 0.2619%, which was an increase of 0.0056% from its proportionate share measured as of June 30, 2016.

For the fiscal year ended June 30, 2018, the School recognized pension expense of \$19,919,024. At June 30, 2018, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual investment earnings	\$ 2,997,000	\$ -
Net difference between expected and actual experience	1,349,000	782,000
Changes in proportions	12,569,000	-
Change in assumptions	3,514,000	-
Contributions subsequent to the measurement date	<u>12,315,671</u>	<u>-</u>
Total	<u>\$ 32,744,671</u>	<u>\$ 782,000</u>

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 7 - NET PENSION LIABILITY (continued)

The School reported \$12,315,671 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended June 30:	
2019	\$ 7,902,000
2020	8,248,000
2021	3,408,000
2022	89,000
Thereafter	-
	<u>\$ 19,647,000</u>

Actuarial assumptions

The total pension liability as of June 30, 2017 was determined by rolling forward the System's total pension liability as of the June 30, 2016 to June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement:

- The actuarial cost method is Entry Age Normal, Level Percent of Pay
- The Investment Rate of Return is 7.25%, including inflation of 2.75%
- Salary growth is an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Mortality rates used are the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

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

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

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 7 - NET PENSION LIABILITY (continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	20.0%	5.1%
Fixed income	36.0%	2.6%
Commodities	8.0%	3.0%
Absolute return	10.0%	3.4%
Risk parity	10.0%	3.8%
Infrastructure/MLPs	8.0%	4.8%
Real estate	10.0%	3.6%
Alternative investments	15.0%	6.2%
Cash	3.0%	0.6%
Financing (LIBOR)	-20.0%	1.1%
	<u>100.0%</u>	

The above was PSERS' adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2017.

Discount rate

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

Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate

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

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
School's proportionate share of the net pension liability	\$ 159,235,042	\$ 129,359,826	\$ 104,143,203

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 7 - NET PENSION LIABILITY (continued)

Pension plan fiduciary net position

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

NOTE 8 - NET OPEB LIABILITY

PSERS OPEB

At June 30, 2018, the School reported a liability of \$5,336,460 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2016 to June 30, 2017. The School's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2018, the School's proportion was 0.2619%, which was an increase of 0.0056% from its proportionate share measured as of June 30, 2017.

For the fiscal year ended June 30, 2018, the School recognized OPEB expense of \$243,900. At June 30, 2018, the School reported deferred outflows of resources and deferred inflows of resources related to PSERS OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual investment earnings	\$ 6,000	\$ -
Changes in proportions	103,000	-
Change in assumptions	-	248,000
Contributions subsequent to the measurement date	<u>322,054</u>	<u>-</u>
Total	<u>\$ 431,054</u>	<u>\$ 248,000</u>

The School reported \$322,054 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense(credit) as follows:

Fiscal Year Ended June 30:

2019	\$ (23,000)
2020	(23,000)
2021	(23,000)
2022	(23,000)
2023	(23,000)
Thereafter	<u>(24,000)</u>
	<u>\$ (139,000)</u>

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 8 - NET OPEB LIABILITY (continued)

Actuarial assumptions

The total OPEB liability as of June 30, 2017 was determined by rolling forward the System's total OPEB liability as of the June 30, 2016 to June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement:

- The actuarial cost method is Entry Age Normal, Level percent of pay
- The investment return is 3.13%, the S&P 20 Year Municipal Bond Rate
- Salary growth is expected to be 5%, 2.25% real wage growth and merit and seniority increases, and 2.75% expected inflation
- Premium assistance reimbursement is capped at \$1,200 per year
- Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale
- Participate rates are assumed to be 50% for eligible retirees pre age 65, and 70% for eligible retirees post age 65

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2015 determined the employer contribution rate for fiscal year 2017
- The cost method was determined based on the amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date
- The asset valuation method is Market Value
- The participation rate is assumed to be 63% of eligible retirees electing premium assistance
- The mortality rates and retirement ages were based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 for both males and females for healthy annuitants and for dependent beneficiaries. For disabled annuitants, the RP-2000 Combined Disabled Tables with age set back 7 years for males and 3 years for females for disabled annuitants. (A unisex table based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 years for both genders assuming the population consists of 25% males and 75% females is used to determine the actuarial equivalent benefits.)

Assumptions were developed in consideration of the PSERS experience study for the period from July 1, 2010 to June 30, 2015.

Investments consist primarily of short term assets designed to protect the principal of the plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by PSERS. Under the program, as defined in the retirement code employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance account that are sufficient for the payment of Premium Assistance benefits for each succeeding year.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 8 - NET OPEB LIABILITY (continued)

Actuarial assumptions (continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	76.4%	0.6%
Fixed income	23.6%	1.5%
	100.0%	

The above was PSERS' adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2017.

Discount rate

The discount rate used to measure the total OPEB liability was 3.13%. Under the plan's funding policy, contributions are structured for short term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments; therefore, the plan is considered a "pay-as-you-go" plan. A discount rate of 3.13% which represents the S&P 20 year municipal bond rate at June 30, 2017, was applied to all projected benefit payments to measure the total OPEB liability.

Sensitivity of the School's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability, calculated using the discount rate of 3.13%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.13%) or 1-percentage-point higher (4.13%) than the current rate:

	1% Decrease 2.13%	Current Discount Rate 3.13%	1% Increase 4.13%
School's proportionate share of the net OPEB liability	\$ 6,066,303	\$ 5,336,460	\$ 4,730,444

Sensitivity of the School's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2017, retirees Premium Assistance benefits are not subject to future healthcare cost increases.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 8 - NET OPEB LIABILITY (continued)

Sensitivity of the School's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates (continued)

The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on healthcare cost trends as depicted below.

The following presents the net OPEB liability, calculated using current healthcare cost trends as well as what the net OPEB liability would be if it were calculated using a health cost trends rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
School's proportionate share of the net OPEB liability	\$ 5,335,213	\$ 5,336,460	\$ 5,337,724

OPEB plan fiduciary net position

The PSERS issues a publicly available Comprehensive Annual Financial Report that contains detailed information about PSERS' fiduciary net position which can be found on the System's website at www.psers.pa.gov.

The School's OPEB

General Information about the OPEB Plan

Plan description - The School's defined benefit OPEB plan, The Pennsylvania Cyber Charter School – OPEB (PAC-OPEB), provides OPEB for all School employees retiring from the Pennsylvania Employees' Retirement System. PAC-OPEB is a single-employer defined benefit OPEB plan administered by the School. The School's board of directors has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided – The retiree has the option to continue on the School's health care plan available to active employees at his/her own expense until the retiree reaches age 65. The retiree may also obtain coverage for his/her spouse at the retiree's expense.

Employees covered by benefit terms - At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments – None

Inactive employees entitled to but not yet receiving benefit payments – None

Active employees – 596

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 8 - NET OPEB LIABILITY (continued)

Total OPEB Liability

The School's total OPEB liability of \$1,226,711 was measured as of June 30, 2018, and was determined by an actuarial valuation as of July 1, 2016.

Actuarial assumptions and other inputs - The total OPEB liability in the July 1, 2016 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

A. Economic

Annual Trend Rates – 5%

Inflation – 2.75%

Discount rate – 3.0%

Salary – 2.75%

The discount rate was based on the index rate for 20 year, tax exempt general obligations municipal bonds with an average rating of AA/Aa or higher.

B. Demographic Assumptions

Death – RP-2014 Mortality Table

Mortality Improvement – Rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration's Trustee Report

Withdrawal – Based upon rates of withdrawal used in the PSERS actuarial valuation as of June 30, 2016.

Disablement – None Assumed

Retirement Age – If hired prior to July 1, 2011, the earlier of the date on which age plus service equals 92 (with a minimum of 35 years of service) or age 65

Participation – 15% of future retirees will elect to continue participating in the School's health plan upon retirement

Coverage Election Future retirees – 75% individual; 25% husband/wife

Current retiree (if any) – Continue at current coverage level until end of eligibility period

Spouse Age – Female spouse assumed to be 3 years younger than male spouse

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 8 - NET OPEB LIABILITY (continued)

C. Annual Premium Costs and Other Assumptions

1. Methodology: Funding rates for medical coverage for the 2018/2017 Fiscal Year were provided by the School with a separate rate calculated for each type of coverage as shown below.

Coverage Type	Annual Rate
Single	\$ 7,452.84
Two Adult	\$ 19,335.12
Parent/Child	\$ 17,410.44
Parent/Children	\$ 17,410.44
Family	\$ 20,146.92

Benefits are self-insured. The funding rates recognize recent claims history, reinsurance premiums, administrative changes and trend adjustments to the 2018/2017 Fiscal Year. Equivalent age-adjusted costs were then developed using standard aging factors.

2. Age-Adjusted Costs: The following table shows the resulting assumed annual age-adjusted costs for sample ages:

Age	Per Person Cost
45	\$ 7,627.00
50	\$ 9,297.00
55	\$ 11,622.00
60	\$ 14,164.00
64	\$ 16,052.00

The premium rates charged to the School for pre-65 medical benefits are related to the combined experience of active and retired lives. Generally, age tends to be a significant factor in average claims cost per person, so it would follow that the average amount for retiree claims will tend to be higher than the average amount of active claims. Therefore, there is an implicit subsidy for retirees.

To approximate the cost of the subsidy for the School's plan, an age-adjusted medical cost per covered retiree was developed. The use of this age-adjusted cost means that there could be a cost to the School even if the retiree paid the entire charged rate.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 8 - NET OPEB LIABILITY (continued)

Changes in the Total OPEB liability

Total OPEB Liability - Beginning of Period	\$ 1,108,560
Changes for the year:	
Service cost	83,228
Interest	34,923
Changes in benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	-
Benefit payments	-
Net Change in Total OPEB Liability	<u>118,151</u>
Total OPEB Liability - End of Period	<u>\$ 1,226,711</u>

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the School, as well as what the School's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.0%) or 1-percentage-point higher (4.0%) than the current discount rate:

	<u>2.00%</u>	<u>3.00%</u>	<u>4.00%</u>
Total of the School's OPEB Liability	\$ 1,415,546	\$ 1,226,711	\$ 1,060,728

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the School, as well as what the School's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (- 1% from the rates disclosed above) or 1-percentage-point higher (+1% from the rates disclosed above) than the current healthcare cost trend rates:

	<u>1.00% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1.00% Increase</u>
Total of the School's OPEB Liability	\$ 997,000	\$ 1,226,711	\$ 1,517,883

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the School recognized OPEB expense of \$118,151. At June 30, 2018, the School did not report any deferred outflows of resources or deferred inflows of resources related to OPEB.

Total OPEB expense for both OPEB plans was \$362,051 for the year ended June 30, 2018.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 9 - OPERATING LEASES - LESSEE

The School has various operating leases for office space that expire at various dates through August 2028, with optional renewable terms. Rental expense for these leases was approximately \$1,251,000 for the year ended June 30, 2018.

Future minimum lease payments under operating leases that have remaining noncancelable terms in excess of one year as of June 30, 2018, are:

Fiscal Year Ending June 30,		
2019	\$	1,267,925
2020		1,273,664
2021		970,033
2022		497,851
2023		354,180
Thereafter		612,418
Total Minimum Payments Required	\$	<u><u>4,976,071</u></u>

NOTE 10 - FUND BALANCE REPORTING

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

Nonspendable

As of June 30, 2018, \$1,575,751 of the School's fund balance is classified as nonspendable.

Spendable

The School has classified the spendable fund balances as Committed, Assigned and Unassigned and considered them to have been spent when expenditures are incurred. The School currently has no funds classified as Restricted.

Committed for PSERS – The Board has set aside certain spendable fund balance for the future, significant, scheduled increases in the PSERS employer contribution rate. At year end, the committed fund balance to cover PSERS rate increases is \$31,980,703.

Committed for Health Care – The Board has set aside certain spendable fund balance to cover projected increases in health care costs. At year end, the committed fund balance to cover these projected rate increases is \$5,844,679.

Assigned for Facilities Expansion/Renovation – The Board Treasurer has set aside certain spendable fund balance for renovations and expansion of the School. At year end, the assigned fund balance to cover these costs was \$5,085,000.

Assigned for OPEB Obligations – The Board Treasurer has set aside certain spendable fund balance for the future postemployment benefit obligations of the School. At year end, the assigned fund balance to cover the obligations is \$1,226,711.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 10 - FUND BALANCE REPORTING (continued)

Assigned for Legal Obligations – The Board Treasurer has set aside certain spendable fund balance for the future legal obligations of the School. At year end, the assigned fund balance to cover the obligations is \$216,589.

Unassigned – As of June 30, 2018, the unassigned fund balance for the General Fund is \$21,282,733.

NOTE 11 - CONTINGENCIES

Litigation

The School is involved in various legal proceedings, claims and litigation arising from the ordinary course of business. Management intends to vigorously defend the asserted claims. While the outcome of these matters is currently not determinable, management does not expect the ultimate costs to resolve these matters will have a materially adverse effect on the School's financial position at June 30, 2018, beyond the aforementioned assignment of fund balance.

Grants

The School is potentially liable for any expenditure that may be disallowed pursuant to the terms of grant programs. Management is not aware of any material items of noncompliance, which would result in the disallowance of program expenditures.

The School received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the School at June 30, 2018.

NOTE 12 - RISK MANAGEMENT

As of July 1, 2008, the School has elected to self-fund the health and drug benefit program for its employees. Under the program, the School employs a third-party administrator and pays all medical claims through them. In addition, the School purchases individual and aggregate stop-loss insurance from a commercial carrier to protect it from catastrophic claims. Settled claims have not exceeded the aggregate stop-loss insurance coverage for the past year, but the School retains the risk for medical claims above this coverage.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2018

NOTE 12 - RISK MANAGEMENT (continued)

Changes in the estimate of the claims liability are as follows:

Liability balance - June 30, 2017	\$	592,320
Incurred claims and estimates		8,276,524
Less:		
Claims paid during the period		<u>(8,146,152)</u>
Liability balance - June 30, 2018	\$	<u>722,692</u>

NOTE 13 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2018, was as follows:

	<u>Restated Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Claims and Judgments Payable	\$ 812,208	\$ 187,885	\$ (783,504)	\$ 216,589
Net OPEB Liability	6,629,560	255,665	(322,054)	6,563,171
Net Pension Liability	<u>127,107,450</u>	<u>14,568,047</u>	<u>(12,315,671)</u>	<u>129,359,826</u>
	<u>\$ 134,549,218</u>	<u>\$ 15,011,597</u>	<u>\$ (13,421,229)</u>	<u>\$ 136,139,586</u>

NOTE 14 - RESTATEMENT OF PRIOR YEAR FINANCIAL STATEMENT

With the adoption of GASB Statement No. 75, the School is required to recognize the change in OPEB liability in the prior period. Below is a summary of the amounts restated because of the implementation of GASB Statement No. 75:

	<u>As Originally Stated</u>	<u>Restated</u>	<u>Increases (Decreases)</u>
Deferred Outflow of Resources	\$ 38,371,648	\$ 38,661,087	\$ 289,439
Net OPEB Liability	\$ 1,108,560	\$ 6,629,560	\$ 5,521,000

As noted above, the change in unrestricted net position of \$(5,231,561) is shown as a prior period adjustment on the Statement of Activities.

Required Supplementary Information

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Revenues, Expenditures, and Changes in Fund Balance, Budget and Actual – General Fund
Year Ended June 30, 2018

Required Supplementary Information

	Budgeted Amounts		Actual (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES				
Local Revenues	\$ 138,455,221	\$ 138,455,221	\$ 146,565,449	\$ 8,110,228
State Program Revenues	1,099,550	1,099,550	1,116,783	17,233
Federal Program Revenues	2,501,854	2,501,854	3,180,689	678,835
TOTAL REVENUES	<u>142,056,625</u>	<u>142,056,625</u>	<u>150,862,921</u>	<u>8,806,296</u>
EXPENDITURES				
Regular Programs	70,053,119	70,053,119	66,333,130	3,719,989
Special Programs	24,939,746	24,939,746	24,738,167	201,579
Other Instructional Programs	1,213,172	1,213,172	1,056,745	156,427
Pupil Personnel Services	11,894,143	11,894,143	10,607,200	1,286,943
Instructional Staff Services	2,857,285	2,857,285	2,683,092	174,193
Administrative Services	7,471,619	7,471,619	7,147,117	324,502
Pupil Health	893,612	893,612	880,393	13,219
Business Services	4,906,862	4,906,862	4,856,371	50,491
Operation & Maintenance of Plant Services	9,046,695	9,046,695	8,809,697	236,998
Central & Other Support Services	6,222,338	6,222,338	5,181,419	1,040,919
Student Activities	273,156	273,156	283,463	(10,307)
Community Services	24,578	24,578	64,214	(39,636)
Facilities Acquisition and Construction	2,260,000	2,260,000	141,922	2,118,078
Debt Service	10,300	10,300	-	10,300
TOTAL EXPENDITURES	<u>142,066,625</u>	<u>142,066,625</u>	<u>132,782,930</u>	<u>9,283,695</u>
Excess (Deficiency) of Revenues Over Expenditures	(10,000)	(10,000)	18,079,991	18,089,991
OTHER FINANCING SOURCES				
Sale of Fixed Assets	10,000	10,000	23,855	13,855
TOTAL OTHER FINANCING SOURCES	<u>10,000</u>	<u>10,000</u>	<u>23,855</u>	<u>13,855</u>
Net Change in Fund Balance	-	-	18,103,846	18,103,846
Fund Balance - July 1, 2017	<u>48,839,679</u>	<u>48,839,679</u>	<u>49,108,320</u>	<u>268,641</u>
Fund Balance - June 30, 2018	<u>\$ 48,839,679</u>	<u>\$ 48,839,679</u>	<u>\$ 67,212,166</u>	<u>\$ 18,372,487</u>

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Statement of Revenues, Expenditures, and Changes in Fund Balance,
Budget and Actual – General Fund
Year Ended June 30, 2018

Notes to the Required Supplementary Information

NOTE 1 - BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund. All annual appropriations lapse at year-end.

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Proportionate Share of the Net Pension Liability and Related Ratios
Last Ten Fiscal Years *

Required Supplementary Information

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
School's proportion of the net pension liability	0.2619%	0.2563%	0.2495%	0.2099%	0.1876%
School's proportionate share of the net pension liability	\$ 129,359,826	\$ 127,107,450	\$ 108,064,229	\$ 83,076,691	\$ 76,796,414
School's covered-employee payroll for the measurement date	\$ 34,872,228	\$ 33,199,764	\$ 32,099,631	\$ 26,783,846	\$ 24,079,261
School's proportionate share of the net pension liability as a percentage of its covered payroll	370.95%	382.86%	336.65%	310.17%	318.93%
Plan fiduciary net position as a percentage of the total net pension liability	51.84%	50.14%	54.36%	57.24%	54.49%

This information is based off the measurement date of the Net Pension Liability of June 30, 2017 for 2018; June 30, 2016 for 2017; June 30, 2015 for 2016; June 30, 2014 for 2015; and June 30, 2013 for 2014.

* Information for the prior five years was not available to report

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Required Pension Contributions
Last Ten Fiscal Years *

Required Supplementary Information

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 12,315,671	\$ 10,448,648	\$ 8,578,819	\$ 6,637,835	\$ 4,534,505
Contributions in relation to the contractually required contribution	<u>(12,315,671)</u>	<u>(10,448,648)</u>	<u>(8,578,819)</u>	<u>(6,637,835)</u>	<u>(4,534,505)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School's covered-employee payroll	\$ 38,801,736	\$ 34,872,228	\$ 33,199,764	\$ 32,538,407	\$ 26,783,846
Contributions as a percentage of covered-employee payroll	31.74%	29.20%	25.84%	20.40%	16.93%

* Information for the prior five years was not available to report

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Proportionate Share of the Net OPEB Liability and Related Ratios - PSERS
Last Ten Fiscal Years *

Required Supplementary Information

	<u>2018</u>	<u>2017</u>
School's proportion of the net OPEB liability	0.2619%	0.2563%
School's proportionate share of the net OPEB liability	\$ 5,336,460	\$ 5,521,000
School's covered-employee payroll for the measurement date	\$ 34,872,228	\$ 33,199,764
School's proportionate share of the net OPEB liability as a percentage of its covered payroll	15.30%	16.63%
Plan fiduciary net position as a percentage of the total net OPEB liability	5.73%	5.47%

This information is based off the measurement date of the Net Pension Liability of June 30, 2017 for 2018; and June 30, 2016 for 2017.

* GASB 75 was implemented during the fiscal year ended June 30, 2018. Information will continue to be gathered until ten fiscal years are presented.

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Required OPEB Contributions - PSERS
Last Ten Fiscal Years *

Required Supplementary Information

	2018	2017
Contractually required contribution	\$ 322,054	\$ 289,439
Contributions in relation to the contractually required contribution	(322,054)	(289,439)
Contribution deficiency (excess)	\$ -	\$ -
School's covered-employee payroll	\$ 38,801,736	\$ 34,872,228
Contributions as a percentage of covered-employee payroll	0.83%	0.83%

* GASB 75 was implemented during the fiscal year ended June 30, 2018. Information will continue to be gathered until ten fiscal years are presented.

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Changes in the School's Total OPEB Liability and Related Ratios
Last Ten Fiscal Years *

Required Supplementary Information

Schedule of Changes in the School's Total OPEB Liability and Related Ratios.

	2018	2017
Total OPEB Liability - Beginning of Period	\$ 1,108,560	\$ 995,518
Changes for the year:		
Service cost	83,228	81,000
Interest	34,923	32,042
Changes in benefit terms	-	-
Differences between expected and actual experience	-	-
Changes in assumptions or other inputs	-	-
Benefit payments	-	-
Net Change in Total OPEB Liability	118,151	113,042
Total OPEB Liability - End of Period	\$ 1,226,711	\$ 1,108,560

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

School's covered-employee payroll for the measurement date	\$ 38,801,736	\$ 34,872,228
Percentage of the OPEB liability to covered payroll	3.16%	3.18%

No contributions have been made to this plan.

* GASB 75 was implemented during the fiscal year ended June 30, 2018. Information will continue to be gathered until ten fiscal years are presented

See independent auditor's report.

STATISTICAL SECTION

Financial Trends

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Net Position by Component

Last Ten Fiscal Years

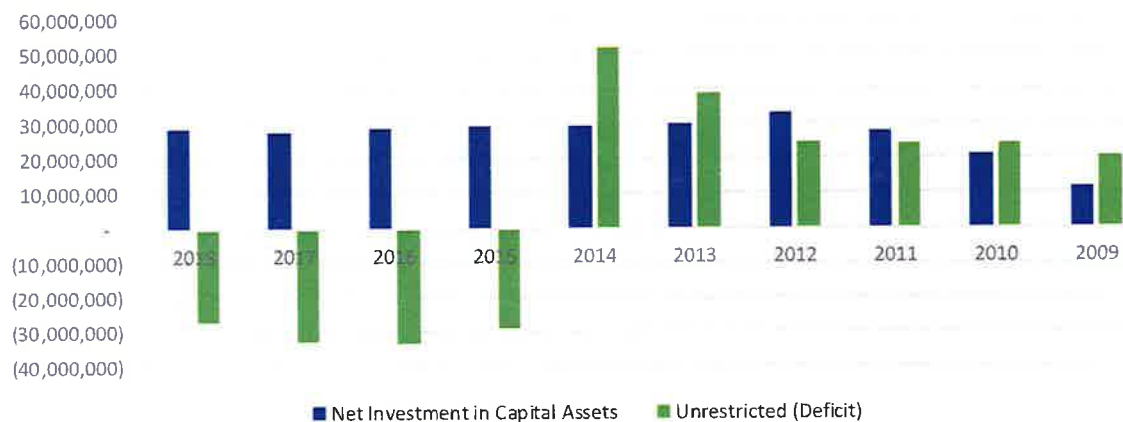
(Accrual Basis of Accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
Governmental Activities					
Net Investment in Capital Assets	\$ 28,516,362	\$ 27,710,828	\$ 28,556,543	\$ 29,323,790	\$ 29,049,581
Unrestricted (Deficit)	<u>(27,183,179)</u>	<u>(32,770,103)</u>	<u>(33,228,542)</u>	<u>(29,053,361)</u>	<u>51,861,624</u>
Total Governmental Activities Net Position	<u>\$ 1,333,183</u>	<u>\$ (5,059,275)</u>	<u>\$ (4,671,999)</u>	<u>\$ 270,429</u>	<u>\$ 80,911,205</u>
	2013	2012	2011	2010	2009
Governmental Activities					
Net Investment in Capital Assets	\$ 30,015,368	\$ 32,892,292	\$ 27,760,265	\$ 20,791,753	\$ 11,584,321
Unrestricted (Deficit)	<u>38,770,692</u>	<u>24,475,895</u>	<u>24,103,420</u>	<u>23,819,219</u>	<u>20,667,727</u>
Total Governmental Activities Net Position	<u>\$ 68,786,060</u>	<u>\$ 57,368,187</u>	<u>\$ 51,863,685</u>	<u>\$ 44,610,972</u>	<u>\$ 32,252,048</u>

Notes:

- (1) Includes all funds (GAAP Basis)
- (2) Beginning with fiscal year 2015 the School implemented GASB 68.

Net Position by Component



THE PENNSYLVANIA CYBER CHARTER SCHOOL
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

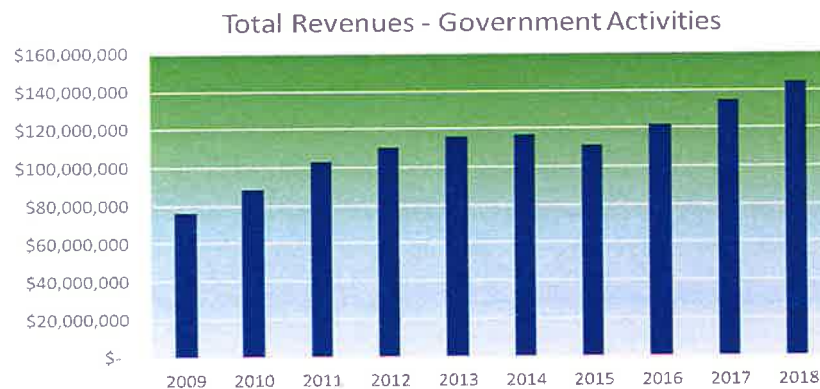
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues					
Program Revenues:					
Operating grants and contributions	\$ 5,950,452	\$ 5,285,176	\$ 4,721,542	\$ 4,773,044	\$ 7,200,696
General Revenues:					
Payments from local educational agencies	144,183,471	134,280,454	122,058,569	111,244,689	116,662,399
Grants, subsidies & contributions not restricted	-	-	-	-	280,717
Investment earnings	322,249	114,756	4,770	2,385	2,003
Gain/(loss) on disposal/sale of capital assets	(68,118)	(38,820)	(427,617)	(135,049)	(342,119)
Miscellaneous Income	66,748	338,807	107,224	89,894	86,886
Total Revenue - Governmental Activities	<u>144,504,350</u>	<u>134,695,197</u>	<u>121,742,946</u>	<u>111,201,919</u>	<u>116,689,886</u>
Expenses					
Instructional Services	92,165,915	87,770,403	83,306,111	76,714,190	71,132,686
Support Services	41,203,436	46,984,348	43,097,018	42,568,031	34,912,231
Non-Instructional Services	5,461,432	5,258,196	5,003,787	5,053,723	5,720,520
Total Expenses - Governmental Activities	<u>138,830,783</u>	<u>140,012,947</u>	<u>131,406,916</u>	<u>124,335,944</u>	<u>111,765,437</u>
Change in Net Position	<u>\$ 5,673,567</u>	<u>\$ (5,317,750)</u>	<u>\$ (9,663,970)</u>	<u>\$ (13,134,025)</u>	<u>\$ 4,924,449</u>

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

(continued)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Revenues					
Program Revenues:					
Operating grants and contributions	\$ 6,237,629	\$ 5,593,995	\$ 5,931,969	\$ 6,668,272	\$ 4,159,921
General Revenues:					
Payments from local educational agencies	113,404,383	109,448,196	102,751,035	87,942,928	75,356,458
Grants, subsidies & contributions not restricted	2,267,129	-	-	-	-
Investment earnings	1,481	3,920	6,632	14,129	23,488
Gain/(loss) on disposal/sale of capital assets	(8,754)	(177,563)	51,408	-	-
Miscellaneous Income	78,828	639,330	340,907	366,051	806,576
Total Revenue - Governmental Activities	<u>115,743,067</u>	<u>109,913,883</u>	<u>103,149,982</u>	<u>88,323,108</u>	<u>76,186,522</u>
Expenses					
Instructional Services	69,154,302	70,160,962	63,628,560	51,149,297	46,188,831
Support Services	35,065,503	34,289,856	32,447,596	26,513,677	20,381,032
Non-Instructional Services	6,343,018	5,552,558	5,753,082	4,969,482	6,121,515
Total Expenses - Governmental Activities	<u>110,562,823</u>	<u>110,003,376</u>	<u>101,829,238</u>	<u>82,632,456</u>	<u>72,691,378</u>
Change in Net Position	<u>\$ 5,180,244</u>	<u>\$ (89,493)</u>	<u>\$ 1,320,744</u>	<u>\$ 5,690,652</u>	<u>\$ 3,495,144</u>



THE PENNSYLVANIA CYBER CHARTER SCHOOL
Fund Balances - Governmental Fund
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

General Fund						
Fiscal Year	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
2018	\$ 1,575,751	\$ -	\$ 37,825,382	\$ 1,443,300	\$ 21,282,733	\$ 62,127,166
2017	669,096	-	36,108,829	1,455,045	10,875,350	49,108,320
2016	447,786	-	34,088,700	100,172	4,802,058	39,438,716
2015	746,256	-	26,751,649	2,771,402	6,935,949	37,205,256
2014	5,005,282	-	19,465,002	10,609,017	7,992,510	43,071,811
2013	92,356	-	13,837,259	8,580,348	7,362,611	29,872,574
2012	110,778	-	-	10,523,612	3,549,394	14,183,784
2011	-	-	-	10,141,927	3,878,009	14,019,936
2010	-	-	-	11,415,257	2,406,089	13,821,346
2009	70,746	-	-	7,899,445	3,461,931	11,432,122

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Changes in Fund Balance - Governmental Fund
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues					
Local Sources	\$ 146,565,449	\$ 136,627,075	\$ 123,950,552	\$ 113,150,202	\$ 118,623,519
States Sources	1,116,783	1,108,168	1,107,131	1,164,081	3,812,352
Federal Sources	3,180,689	2,623,951	2,174,421	2,135,730	2,136,830
Total Revenues	<u>150,862,921</u>	<u>140,359,194</u>	<u>127,232,104</u>	<u>116,450,013</u>	<u>124,572,701</u>
Expenditures					
Instruction	92,128,042	86,591,799	82,739,667	78,615,465	74,914,906
Support Services	40,165,289	44,695,099	41,165,031	42,531,721	36,246,568
Non-Instructional Services	347,677	278,137	195,943	175,919	130,395
Miscellaneous	-	-	-	-	40,991
Capital Outlay	141,922	53,928	8,728	1,015,710	228,127
Debt Service	-	-	-	-	8,461
Total Expenditures	<u>132,782,930</u>	<u>131,618,963</u>	<u>124,109,369</u>	<u>122,338,815</u>	<u>111,569,448</u>
Other Financing Sources					
Proceeds of Extended Term Financing	-	-	-	-	-
Sale of Fixed Assets	23,855	29,373	10,469	22,503	195,984
Total Other Financing Sources	<u>23,855</u>	<u>29,373</u>	<u>10,469</u>	<u>22,503</u>	<u>195,984</u>
Net Change in Fund Balance	<u>\$ 18,103,846</u>	<u>\$ 8,769,604</u>	<u>\$ 3,133,204</u>	<u>\$ (5,866,299)</u>	<u>\$ 13,199,237</u>

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Changes in Fund Balance - Governmental Fund
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

(continued)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Revenues					
Local Sources	\$ 117,352,869	\$ 111,599,141	\$ 104,659,691	\$ 90,341,474	\$ 76,902,079
States Sources	2,542,145	1,878,478	2,545,847	1,989,300	1,764,600
Federal Sources	2,434,436	2,547,823	2,165,005	2,958,999	1,679,767
Total Revenues	<u>122,329,450</u>	<u>116,025,442</u>	<u>109,370,543</u>	<u>95,289,773</u>	<u>80,346,446</u>
Expenditures					
Instruction	71,838,049	74,206,881	69,518,737	57,012,661	50,397,187
Support Services	34,609,161	36,216,215	33,664,808	27,990,665	20,605,830
Non-Instructional Services	132,870	86,416	169,391	185,449	408,714
Miscellaneous	20,540	84,709	10,388	49,141	270,000
Capital Outlay	7,804	5,151,360	5,665,893	6,984,157	145,228
Debt Service	2,052,670	137,805	209,556	720,083	8,148,235
Total Expenditures	<u>108,661,094</u>	<u>115,883,386</u>	<u>109,238,773</u>	<u>92,942,156</u>	<u>79,975,194</u>
Other Financing Sources					
Proceeds of Extended Term Financing	2,000,000	-	-	-	2,919,987
Sale of Fixed Assets	20,434	21,792	66,820	41,607	-
Total Other Financing Sources	<u>2,020,434</u>	<u>21,792</u>	<u>66,820</u>	<u>41,607</u>	<u>2,919,987</u>
Net Change in Fund Balance	<u>\$ 15,688,790</u>	<u>\$ 163,848</u>	<u>\$ 198,590</u>	<u>\$ 2,389,224</u>	<u>\$ 3,291,239</u>

Demographic and Economic Information

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Personal Income (Expressed In Thousands)		Per Capita Income		Unemployment Rate	
		Employed	Unemployed	Employed	Unemployed	Employed	Unemployed
2017	12,805,537	\$ 682,533,744	\$ 53,300	6,112,000	316,000	4.9%	
2016	12,787,085	657,164,756	51,393	6,105,000	348,000	5.4%	
2015	12,791,124	642,622,555	50,240	6,080,000	340,000	5.3%	
2014	12,790,341	617,895,532	48,310	6,021,000	375,000	5.9%	
2013	12,778,450	592,172,266	46,341	5,968,000	475,000	7.4%	
2012	12,768,034	587,095,666	45,982	5,957,000	506,000	7.8%	
2011	12,742,811	562,622,067	44,152	5,889,000	507,000	7.9%	
2010	12,711,063	533,828,376	41,997	5,841,000	540,000	8.5%	
2009	12,666,858	511,713,893	40,398	5,885,000	515,000	8.0%	
2008	12,612,285	524,359,554	41,575	6,110,000	342,000	5.3%	

Sources: Personal income is provided by the Bureau of Economic Analysis, US Department of Commerce (www.bea.gov/index.htm) through estimates released September 2017.

Population data is obtained from the Bureau of Economic Analysis, U.S. Department of Commerce website at <http://www.bea.gov/index.htm>, whose source is the U.S. Bureau of Census' mid-year population estimate.

Employment data was pulled from the PA Dept of Labor and Industry at <https://paworkstats.geosolinc.com/vosnet/analyzer/results.aspx?enc=HofuwY22SoLTS/uC+bpmi7ntbB42L7XyypLjx+HEeK0=>

Notes:

(1) Population data is presented as of July 1 of the calendar year. The U.S. Bureau of Census' mid-year population estimate include revisions to the annual population estimate back to the calendar year of the most recent Census (2010 calendar year). Therefore, the totals shown may differ from year to year.

(2) Personal income data is provided as of the calendar year. Various calendar years differ from the totals presented.

(3) Information is for the Commonwealth of Pennsylvania

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Employment by Industry
Current Calendar Year and Nine Years Prior

Industry	2017			2008		
	Establishments	Average Employment	Total Wage	Establishments	Average Employment	Total Wage
Accommodation and Food Services	28,277	470,573	\$ 8,528,057,337	26,427	417,726	\$ 6,207,830,521
Administrative and Waste Services	17,937	316,901	11,253,967,010	16,277	284,746	8,859,175,787
Agriculture, Forestry, Fishing & Hunting	2,235	24,581	862,878,434	1,846	23,120	638,041,522
Arts, Entertainment, and Recreation	5,130	99,619	3,143,913,575	4,849	89,738	2,394,470,552
Construction	28,694	257,116	16,523,227,333	30,811	263,863	13,600,060,269
Educational Services	8,895	481,466	26,803,835,730	8,289	501,246	22,401,411,545
Finance and Insurance	18,253	260,748	23,915,871,961	19,050	266,849	19,099,919,901
Health Care and Social Assistance	54,825	1,041,798	51,517,354,704	48,473	903,438	37,483,791,751
Information	4,773	86,762	6,742,054,007	4,861	108,950	6,408,495,924
Management of Companies and Enterprises	4,217	136,150	17,292,589,310	2,186	111,989	10,919,524,628
Manufacturing	14,441	562,405	34,368,173,714	15,983	645,264	33,259,040,428
Mining, Quarrying, and Oil and Gas Extraction	1,284	25,783	2,309,601,280	1,055	21,459	1,285,549,403
Other Services, Ex. Public Admin	32,395	199,029	6,507,050,065	30,954	190,573	5,177,876,709
Professional and Technical Services	40,153	356,890	32,814,302,522	34,613	322,680	23,695,823,679
Public Administration	5,075	235,601	14,014,452,186	4,795	255,158	12,310,530,231
Real Estate and Rental and Leasing	10,342	63,643	3,707,831,726	9,767	65,567	2,929,304,524
Retail Trade	41,595	630,234	17,823,782,253	43,646	653,145	15,961,439,259
Transportation and Warehousing	11,001	296,457	14,243,164,864	10,314	261,367	10,717,505,566
Utilities	1,361	34,949	3,365,037,291	1,223	31,999	2,577,951,239
Wholesale Trade	24,237	218,887	17,430,719,607	25,179	239,761	15,211,199,991
Total - All Industries	355,118	5,799,592	\$ 313,167,864,909	340,708	5,658,774	\$ 251,144,423,082

Sources: Information was obtained from the Center for Workforce Information & Analysis, Pennsylvania Department of Labor and Industry website at www.paworkstats.pa.gov.

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Principal Employers

Current Year and Nine Years Prior

<u>Employer</u>	<u>2018 Rank</u>	<u>2009 Rank</u>
Wal-Mart Associates Inc.	1	1
Trustees of the University of PA	2	-
City of Philadelphia	3	3
US Postal Service	4	2
Pennsylvania State University	5	6
Giant Food Stores LLC	6	7
Department of Defense	7	-
School District of Philadelphia	8	-
UPMC Presbyterian Shadyside	9	-
United Parcel Service Inc.	10	-
University of Pennsylvania	-	4
US Navy	-	8
PA Department of Human Services	-	9
PA Department of Corrections	-	10

Source: Pennsylvania Department of Labor and Industry

The Department is not able to provide the number of employees due to confidentiality restrictions.

Operating Information

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Full-Time Equivalent Employees by Function/Category
Last Ten Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Function					
Teacher/Instructor	437	416	386	409	338
Student Support	124	123	125	134	131
Academic Staff Support	55	54	54	67	60
Academic Leadership	20	21	21	21	20
Non-Academic Staff Support	38	32	29	29	24
Executive	6	6	6	7	6
Total	<u>680</u>	<u>652</u>	<u>621</u>	<u>667</u>	<u>579</u>
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Function					
Teacher/Instructor	338	364	307	272	269
Student Support	131	95	102	92	69
Academic Staff Support	60	41	44	41	49
Academic Leadership	20	18	17	15	16
Non-Academic Staff Support	24	23	31	27	31
Executive	6	11	6	5	4
Total	<u>579</u>	<u>552</u>	<u>507</u>	<u>452</u>	<u>438</u>

Source: PA Cyber Charter School records.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Teacher Salaries
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Minimum Salary</u>	<u>Maximum Salary</u>	<u>Average Salary</u>
2018	\$ 42,000	\$ 83,522	\$ 56,150
2017	40,000	79,584	54,125
2016	40,300	75,501	52,525
2015	34,000	73,349	47,442
2014	37,286	73,349	49,442
2013	24,750	68,310	42,447
2012	23,750	78,414	40,816
2011	23,750	67,810	42,490
2010	23,750	65,835	41,317
2009	20,000	60,655	40,229

Source: PA Cyber Charter School records.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Operating Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>FTE Enrollment</u>	<u>Governmental Activities Expenses</u>	<u>Cost per Pupil</u>	<u>Percentage Change</u>	<u>Teaching Staff</u>	<u>Pupil/Teacher Ratio</u>
2018	10,413	\$ 138,830,783	\$ 13,332.45	0.02%	437	24:1
2017	10,275	140,012,947	13,626.56	-0.03%	416	25:1
2016	9,905	131,406,916	13,266.73	-0.02%	386	26:1
2015	9,606	124,335,944	12,943.57	-0.25%	409	23:1
2014	10,776	111,765,437	10,371.70	-0.03%	338	32:1
2013	10,935	110,562,823	10,110.91	0.00%	338	32:1
2012	10,880	110,003,376	10,110.60	0.01%	364	30:1
2011	9,994	101,829,238	10,189.04	-0.09%	307	33:1
2010	8,868	82,632,456	9,318.05	-0.03%	272	33:1
2009	8,024	72,691,378	9,059.24	-0.07%	269	30:1

Source: PA Cyber Charter School records.

Notes:

(1) Includes all funds. (GAAP Basis)

(2) Beginning with fiscal year 2015 the School implemented GASB 68 which impacts Governmental Activities Expenses.

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Enrollment by County

Last Ten Fiscal Years

County	2018		2017		2016		2015		2014	
	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment
Adams	123	0.84%	122	0.85%	114	0.83%	115	0.85%	132	0.93%
Allegheny	1892	12.89%	1,910	13.29%	1,786	12.97%	1747	12.93%	1854	13.02%
Armstrong	105	0.72%	106	0.74%	94	0.68%	103	0.76%	120	0.84%
Beaver	597	4.07%	565	3.93%	544	3.95%	548	4.06%	548	3.85%
Bedford	27	0.18%	35	0.24%	40	0.29%	46	0.34%	51	0.36%
Berks	278	1.89%	287	2.00%	256	1.86%	218	1.61%	247	1.74%
Blair	143	0.97%	129	0.90%	121	0.88%	145	1.07%	165	1.16%
Bradford	56	0.38%	64	0.45%	64	0.46%	74	0.55%	83	0.58%
Bucks	260	1.77%	252	1.75%	216	1.57%	209	1.55%	215	1.51%
Butler	453	3.09%	453	3.15%	451	3.28%	445	3.29%	492	3.46%
Cambria	143	0.97%	117	0.81%	146	1.06%	117	0.87%	133	0.93%
Cameron	8	0.05%	12	0.08%	10	0.07%	3	0.02%	3	0.02%
Carbon	61	0.42%	60	0.42%	45	0.33%	55	0.41%	63	0.44%
Centre	106	0.72%	91	0.63%	113	0.82%	126	0.93%	111	0.78%
Chester	83	0.57%	101	0.70%	118	0.86%	136	1.01%	155	1.09%
Clarion	100	0.68%	90	0.63%	93	0.68%	102	0.76%	86	0.60%
Clearfield	100	0.68%	91	0.63%	121	0.88%	142	1.05%	160	1.12%
Clinton	54	0.37%	40	0.28%	71	0.52%	68	0.50%	61	0.43%
Columbia	62	0.42%	56	0.39%	52	0.38%	80	0.59%	80	0.56%
Crawford	294	2.00%	299	2.08%	292	2.12%	284	2.10%	267	1.88%
Cumberland	291	1.98%	295	2.05%	282	2.05%	287	2.12%	287	2.02%
Dauphin	476	3.24%	474	3.30%	459	3.33%	438	3.24%	439	3.08%
Delaware	422	2.88%	412	2.87%	382	2.77%	369	2.73%	373	2.62%
Elk	6	0.04%	9	0.06%	12	0.09%	20	0.15%	27	0.19%
Erie	919	6.26%	838	5.83%	790	5.74%	699	5.18%	617	4.33%
Fayette	444	3.03%	448	3.12%	424	3.08%	396	2.93%	385	2.70%
Forest	5	0.03%	5	0.03%	5	0.04%	3	0.02%	7	0.05%
Franklin	146	0.99%	132	0.92%	110	0.80%	104	0.77%	115	0.81%
Fulton	13	0.09%	10	0.07%	9	0.07%	15	0.11%	17	0.12%
Greene	86	0.59%	74	0.51%	52	0.38%	52	0.38%	66	0.46%
Subtotal	7,753	52.83%	7,577	52.71%	7,272	52.82%	7,146	52.91%	7,359	51.69%

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Enrollment by County
Last Ten Fiscal Years

(continued)

County	2018		2017		2016		2015		2014	
	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment
Huntingdon	43	0.29%	52	0.36%	30	0.22%	18	0.13%	18	0.13%
Indiana	141	0.96%	152	1.06%	153	1.11%	132	0.98%	140	0.98%
Jefferson	76	0.52%	79	0.55%	63	0.46%	32	0.24%	38	0.27%
Juniata	29	0.20%	18	0.13%	12	0.09%	14	0.10%	16	0.11%
Lackawanna	67	0.46%	71	0.49%	86	0.62%	93	0.69%	124	0.87%
Lancaster	382	2.60%	443	3.08%	430	3.12%	454	3.36%	443	3.11%
Lawrence	171	1.17%	174	1.21%	175	1.27%	177	1.31%	192	1.35%
Lebanon	124	0.85%	120	0.83%	129	0.94%	152	1.13%	169	1.19%
Lehigh	353	2.41%	337	2.34%	309	2.24%	312	2.31%	328	2.30%
Luzerne	299	2.04%	282	1.96%	199	1.45%	225	1.67%	261	1.83%
Lycoming	205	1.40%	196	1.36%	153	1.11%	146	1.08%	186	1.31%
McKean	30	0.20%	16	0.11%	25	0.18%	32	0.24%	51	0.36%
Mercer	183	1.25%	172	1.20%	180	1.31%	171	1.27%	182	1.28%
Mifflin	27	0.18%	33	0.23%	21	0.15%	17	0.13%	29	0.20%
Monroe	248	1.69%	266	1.85%	248	1.80%	284	2.10%	325	2.28%
Montgomery	236	1.61%	206	1.43%	207	1.50%	222	1.64%	250	1.76%
Montour	15	0.10%	10	0.07%	4	0.03%	8	0.06%	10	0.07%
Northampton	323	2.20%	287	2.00%	289	2.10%	272	2.01%	328	2.30%
Northumberland	153	1.04%	167	1.16%	124	0.90%	156	1.15%	141	0.99%
Perry	93	0.63%	118	0.82%	102	0.74%	118	0.87%	108	0.76%
Philadelphia	826	5.63%	774	5.38%	699	5.08%	551	4.08%	591	4.15%
Pike	43	0.29%	39	0.27%	44	0.32%	50	0.37%	53	0.37%
Potter	9	0.06%	11	0.08%	8	0.06%	10	0.07%	4	0.03%
Schuylkill	106	0.72%	89	0.62%	91	0.66%	97	0.72%	124	0.87%
Snyder	57	0.39%	47	0.33%	44	0.32%	45	0.33%	55	0.39%
Somerset	144	0.98%	181	1.26%	160	1.16%	185	1.37%	154	1.08%
Sullivan	13	0.09%	10	0.07%	11	0.08%	17	0.13%	26	0.18%
Susquehanna	45	0.31%	56	0.39%	64	0.46%	84	0.62%	102	0.72%
Tioga	26	0.18%	32	0.22%	45	0.33%	55	0.41%	66	0.46%
Subtotal	4,467	30.44%	4,438	30.87%	4,105	29.82%	4,129	30.57%	4,514	31.71%

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Enrollment by County
Last Ten Fiscal Years

(continued)

County	2018		2017		2016		2015		2014	
	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment
Union	38	0.26%	53	0.37%	46	0.33%	58	0.43%	53	0.37%
Venango	126	0.86%	141	0.98%	121	0.88%	131	0.97%	150	1.05%
Warren	55	0.37%	55	0.38%	67	0.49%	47	0.35%	43	0.30%
Washington	521	3.55%	487	3.39%	541	3.93%	474	3.51%	483	3.39%
Wayne	20	0.14%	24	0.17%	27	0.20%	28	0.21%	35	0.25%
Westmoreland	997	6.79%	933	6.49%	972	7.06%	898	6.65%	936	6.57%
Wyoming	23	0.16%	30	0.21%	28	0.20%	28	0.21%	33	0.23%
York	674	4.59%	637	4.43%	588	4.27%	568	4.21%	630	4.43%
Total	14,674	100.00%	14,375	100.00%	13,767	100.00%	13,507	100.00%	14,236	100.00%

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Enrollment by County
Last Ten Fiscal Years

(continued)

County	2013		2012		2011		2010		2009	
	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment
Greene	80	0.57%	80	0.56%	61	0.49%	65	0.59%	62	0.63%
Huntingdon	13	0.09%	11	0.08%	6	0.05%	7	0.06%	13	0.13%
Indiana	149	1.06%	126	0.88%	110	0.88%	96	0.87%	81	0.82%
Jefferson	33	0.23%	43	0.30%	48	0.39%	33	0.30%	29	0.30%
Juniata	17	0.12%	26	0.18%	18	0.14%	12	0.11%	6	0.06%
Lackawanna	153	1.09%	178	1.25%	160	1.28%	137	1.24%	125	1.27%
Lancaster	448	3.19%	466	3.26%	473	3.80%	391	3.55%	369	3.75%
Lawrence	187	1.33%	203	1.42%	221	1.77%	146	1.33%	110	1.12%
Lebanon	155	1.10%	152	1.06%	139	1.12%	136	1.23%	107	1.09%
Lehigh	261	1.86%	292	2.04%	291	2.34%	220	2.00%	193	1.96%
Luzerne	244	1.74%	229	1.60%	204	1.64%	197	1.79%	179	1.82%
Lycoming	203	1.44%	185	1.30%	217	1.74%	193	1.75%	202	2.05%
McKean	34	0.24%	29	0.20%	31	0.25%	27	0.25%	28	0.28%
Mercer	148	1.05%	143	1.00%	128	1.03%	97	0.88%	79	0.80%
Mifflin	33	0.23%	26	0.18%	12	0.10%	14	0.13%	15	0.15%
Monroe	311	2.21%	373	2.61%	382	3.07%	338	3.07%	276	2.81%
Montgomery	271	1.93%	316	2.21%	286	2.30%	265	2.41%	222	2.26%
Montour	12	0.09%	6	0.04%	5	0.04%	2	0.02%	4	0.04%
Northampton	287	2.04%	311	2.18%	245	1.97%	205	1.86%	166	1.69%
Northumberland	147	1.05%	125	0.88%	133	1.07%	121	1.10%	66	0.67%
Perry	105	0.75%	106	0.74%	74	0.59%	72	0.65%	76	0.77%
Philadelphia	550	3.91%	634	4.44%	595	4.78%	585	5.31%	506	5.15%
Pike	60	0.43%	69	0.48%	61	0.49%	61	0.55%	47	0.48%
Potter	5	0.04%	3	0.02%	4	0.03%	4	0.04%	4	0.04%
Schuylkill	109	0.78%	113	0.79%	105	0.84%	96	0.87%	79	0.80%
Snyder	44	0.31%	32	0.22%	11	0.09%	16	0.15%	14	0.14%
Somerset	160	1.14%	168	1.18%	141	1.13%	114	1.03%	101	1.03%
Sullivan	31	0.22%	29	0.20%	26	0.21%	25	0.23%	30	0.31%
Susquehanna	100	0.71%	99	0.69%	104	0.84%	104	0.94%	104	1.06%
Tioga	65	0.46%	40	0.28%	31	0.25%	31	0.28%	39	0.40%
Subtotal	4,415	31.42%	4,613	32.29%	4,322	34.70%	3,810	34.59%	3,332	33.90%

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Enrollment by County
Last Ten Fiscal Years

(continued)

County	2013		2012		2011		2010		2009	
	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment
Union	61	0.43%	54	0.38%	50	0.40%	42	0.38%	39	0.40%
Venango	134	0.95%	125	0.88%	139	1.12%	131	1.19%	106	1.08%
Warren	46	0.33%	35	0.25%	26	0.21%	23	0.21%	29	0.30%
Washington	530	3.77%	500	3.50%	448	3.60%	389	3.53%	308	3.13%
Wayne	47	0.33%	49	0.34%	41	0.33%	21	0.19%	24	0.24%
Westmoreland	914	6.50%	929	6.50%	737	5.92%	649	5.89%	541	5.50%
Wyoming	27	0.19%	31	0.22%	59	0.47%	25	0.23%	20	0.20%
York	584	4.16%	566	3.96%	518	4.16%	563	5.11%	465	4.73%
Total	14,052	100.00%	14,284	100.00%	12,455	100.00%	11,016	100.00%	9,830	100.00%

Source: PA Cyber Charter School records.

Notes:

(1) Total Student enrollment, not FTEs.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
School Building Information

<u>Property Name</u>	<u>Purchase Date</u>	<u>Building Square Footage</u>	<u>Enrollment</u>
652 Midland Avenue Building	3/10/2008	30,500	N/A
900 Midland Avenue Building	4/18/2005	12,400	N/A
617 Midland Avenue Building	8/8/2005	16,500	N/A
735 Midland Avenue Building	6/1/2010	27,860	N/A
1200 Midland Avenue Building	6/16/2010	11,500	N/A
520 Railroad Avenue Building	6/30/2011	3,000	N/A

Source: PA Cyber Charter School records.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Insurance Schedule
June 30, 2018

<u>General Liability Coverage</u>	Philadelphia Indemnity Insurance Company
Policy Number	PHPK1458027
Policy Period	2/20/18-6/30/19
General Aggregate	\$3,000,000
Products/Completed Operations	\$3,000,000
Personal & Advertising Injury	\$1,000,000
Each Occurrence	\$1,000,000
Fire Damage Liability	\$1,000,000
Medical Payments	\$15,000
Employee Benefits Liability:	
-Each Employee	\$1,000,000
-Aggregate	\$3,000,000
-Deductible	\$1,000
-Retroactive Date	2/20/2015
Sexual Misconduct & Molestation:	
-Occurrence	\$1,000,000
-Aggregate	\$3,000,000
-Innocent Party Defense	Confirming
Commercial Auto Liability:	
Auto Liability	\$1,000,000
Uninsured Motorists	\$1,000,000
Underinsured Motorists	\$1,000,000
Personal Injury Protection	
-Comprehensive Deductible	\$500
-Collision Deductible	\$500
School Employees as Insured's	Confirming
Volunteers as Insured's	Confirming
Electronic Equipment Coverage	Included
Hired Physical Damage \$50,000	Confirming
<u>Educators Legal Liability</u>	
(Includes Directors & Officers and Employment Practices Liability)	Ironshore Insurance Services LLC.
Policy Number	2305801
Policy Period	2/20/18-6/30/19
-Occurrence	\$1,000,000
-Aggregate	\$1,000,000
	\$1,000,000 Per Occ
-Non-Monetary Relief Defense	\$1,000,000 Agg
IEP Hearing added 2/20/10	Confirming
School Leaders Deductible (Retro 2/20/2002)	\$50,000
Directors & Officers Deductible	\$10,000
Employment Practices Liability Deductible	\$50,000

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Insurance Schedule

June 30, 2018

(continued)

<u>Property Coverage</u>	Hartford Fire Insurance Company
Policy Number	13 UUN ZA9503
Policy Period	2/20/18-6/30/19
Blanket Building & Personal Property	\$30,184,211
-Coinsurance	No Penalty
-Cause of Loss	Special
-Valuation	RC-Agreed Value
-Deductible	\$5,000
FORM 17-174 Extensions	N/A
Business Income Limit	\$1,000,000
Extra Expense	Included in Business Interruption Limit
Equipment Breakdown	Included
Fine Arts	\$250,000
Computer Equipment	Included
-Laptop/Portable Computers	Included
-While in Transit	\$100,000
Computer Equipment Disturbance	\$0
Back-up of Sewers or Drains	Included
Off Premises Power Interruption	\$25,000
Accounts Receivable	\$250,000
Valuable Papers & Records	\$250,000
Unnamed Premises	\$100,000
Personal Effects & Property of Others	Included in Blanket Limit
Data Compromise (\$2,500 Deductible)	Included
Inland Marine Coverage:	
Computer Hardware-Mobile and Stationary	
Computer Software	
Extra Expense	Included in Property Limits
In Transit Coverage	
Unnamed Location	
-Deductible	
<u>Crime Coverage</u>	Hiscox Insurance Company, Inc.
Policy Number	UC21423440.16
Policy Period	2/20/18-6/30/19
Employee Theft	\$500,000
Premises	\$500,000
In Transit	\$500,000
Forgery	\$500,000
Computer Fraud	\$500,000
Funds Transfer Fraud	\$500,000
Money Order and Counterfeit Currency Fraud	\$500,000
Credit Card Fraud	\$250,000
Client Coverage	\$500,000
Expense Coverage	\$50,000

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Insurance Schedule

June 30, 2018

(continued)

<u>Privacy & Information Security (Cyber Liability)</u>	Beazley Insurance Company, Inc.
Policy Number	V14F02160301
Policy Period	2/20/18-6/30/19
Breach Response - Notified Individuals (In Addition to Policy Aggregate Limit of Liability)	\$250,000
Breach Response - Legal Forensic & Public Relations (In Addition to Policy Aggregate Limit of Liability)	\$2,000,000
First Party Loss - Business Interruption Loss - Security Breach	\$2,000,000
System Failure	\$2,000,000
First Party Loss - Dependent Business Loss - Security Breach	\$1,000,000
System Failure	\$1,000,000
First Party Loss - Cyber Extortion Loss	\$2,000,000
First Party Loss - Data Recovery Loss	\$2,000,000
Liability - Data & Network Liability	\$2,000,000
Liability - Regulatory Defense & Penalties	\$2,000,000
Liability - Payments Cards Liabilities & Costs	\$2,000,000
Liability - Regulatory Defense & Penalties	\$2,000,000
Policy Aggregate Limit of Liability	\$2,000,000
-Retention Legal, Forensic & Public Relations/Crisis Mgmt.	\$10,000 (\$5,000 Legal)
-Retention Cyber Extortion Loss	\$25,000

**Pennsylvania Hartford Insurance Company of the
Southeast**

Workers Compensation Coverage

Policy Number	IKUB-3954T70-5-13
Policy Period	2/20/18-6/30/18
Employer's Liability Limits	\$1,000,000
	\$1,000,000
	\$1,000,000
	<u>Payroll</u>

Classification:

School: Professional Employees
 Drivers, Chauffeurs-NOC
 SCHOOLS - 2018 STATES: CO, CT, FL, DE, MA, LA,
 GA, IL, MAR, NH, NJ, NV, MN, NC, AZ, NY, PA, OH, VA,
 CA, TN, WV

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Insurance Schedule

June 30, 2018

(continued)

<u>Umbrella/Excess Coverage</u>	Lexington Insurance Company
Policy Number	48883291-443
Policy Period	2/20/18-12/20/18
Limits of Liability - Each Occurrence	\$10,000,000
Limits of Liability - Aggregate	\$10,000,000
Self Insured Retention	\$0
General Liability	Included
Employee Benefits	Included
Sexual Abuse & Molestation	Included
Educators Legal Liability	Included
Directors & Officers Liability	Included
Employment Practices Liability	Included
Uninsured/Underinsured Motorists	Excluded
Auto Liability	Included
Employer's Liability	Included
<u>Business Travel accident</u>	Federal Insurance Company
Policy Number	9907-58-43
Policy Period	2/20/18-6/30/19
24 Hour Business Travel - (Employees)	\$250,000
Business Travel Family - (Spouse/Domestic Partner of Insured Person)	\$75,000
Business Travel Family - Dependent Children of Primary Insured Person	\$50,000
<u>Flood</u>	American Bankers Insurance Company of Florida
Policy Number	87053521032015
Policy Period	2/20/18-6/30/19
Crum Lynne Location	\$500,000
Deductible	\$2,000

SINGLE AUDIT REPORTS SECTION

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2018

Federal Grantor/Project Title	Source Code	Federal CFDA Number	Pass Through Grantor's Number	Grant Period From-To	Program or Award Amount	Total Received (Paid) For Year	Accrued (Deferred) Revenue July 1, 2017	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue June 30, 2018
U.S. Department of Education										
Passed through the PA Department of Education:										
Title I - Improving Basic Programs	I	84.010	013-18-0996	07/01/17 - 09/30/18	\$ 2,669,507	\$ 2,669,507	\$ -	\$ 2,669,507	\$ 2,669,507	* \$ -
Title I SIG - Program Improv-Set Aside	I	84.010	042-16-0996	04/29/16 - 09/30/17	69,832	11,639	11,639			
Title I SIG - Program Improv-Set Aside	I	84.010	042-17-0996	06/30/17 - 09/30/18	75,630	51,996	-	75,630	75,630	*
Total CFDA Number 84.010						2,733,142	11,639	2,745,137	2,745,137	23,634
Title II - Improving Teacher Quality	I	84.367	020-18-0996	07/01/17 - 09/30/18	372,327	323,527	-	372,327	372,327	48,800
Total CFDA Number 84.367						323,527	-	372,327	372,327	48,800
Title IV - Student Support and Academic Enrichment	I	84.424	144-18-0996	07/01/17 - 09/30/18	60,531	60,531	-	60,531	60,531	-
Total CFDA Number 84.424						60,531	-	60,531	60,531	-
Total U.S. Department of Education passed through the PA Department of Education						3,117,200	11,639	3,177,995	3,177,995	72,434
Passed through the Beaver Valley Intermediate Unit:										
IDEA 619 B Pass Through	I	84.173	27	07/01/16 - 06/30/17	2,287	2,287	2,287	-	-	-
IDEA 619 B Pass Through	I	84.173	27	07/01/17 - 06/30/18	2,140	-	-	2,140	2,140	2,140
Total CFDA Number 84.173						2,287	2,287	2,140	2,140	2,140
IDEA	I	84.027	27	07/01/16 - 06/30/17	1,646,797	-	-	1,646,797	1,646,797	1,646,797
IDEA	I	84.027	27	07/01/17 - 06/30/18	4,043	4,043	-	4,043	4,043	-
Total CFDA Number 84.027						4,043	-	1,650,840	1,650,840	1,646,797
Total U.S. Department of Education passed through the Intermediate Unit (Special Education Cluster "IDEA")						6,330	2,287	1,652,980	1,652,980	1,648,937
U.S. Department of Health and Human Services										
Passed through the PA Department of Education:										
Medical Assistance Reimbursement for Admin Claiming	I	93.778		07/01/17 - 06/30/18	2,694	2,694	-	2,694	2,694	-
Total U.S. Department of Health and Human Services						2,694	-	2,694	2,694	-
Total Federal Assistance						\$ 3,126,224	\$ 13,926	\$ 4,833,669	\$ 4,833,669	\$ 1,721,371

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

Footnotes:
* Selected for testing

See independent auditor's report and accompanying notes to the schedule of expenditures of federal awards.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2018

NOTE 1 - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Pennsylvania Cyber Charter School (The School) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in fund balance or cash flows of the School. The Schedule of Expenditures of Federal Awards is based upon information provided by the various funding sources to the School and other information available at the time this schedule was prepared.

NOTE 2 - BUDGETARY DATA

The School passed, and had approved by the appropriate agency, budgets for the fiscal year ending June 30, 2018 for all federal programs.

NOTE 3 - RECONCILIATION

Federal Awards per Schedule of Expenditures of Federal Awards	\$ 4,833,669
Pass-through Awards Recorded in Local Revenue	<u>(1,652,980)</u>
Per Financial Statement	<u><u>\$ 3,180,689</u></u>

NOTE 4 - INDIRECT COST RATE

The School has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

See independent auditor's report.



Lisa M. Altschaffl, CPA
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 Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel W. Wilkins, CPA

Report on Internal Control over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
with Government Auditing Standards

Independent Auditor's Report

To the Board of Directors
 Pennsylvania Cyber Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Pennsylvania Cyber Charter School as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Pennsylvania Cyber Charter School's basic financial statements, and have issued our report thereon dated December 19, 2018.

Internal Control over Financial Reporting

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

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

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

(continued)

Report on Internal Control over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
with Government Auditing Standards

Independent Auditor's Report

(continued)

Compliance and Other Matters

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

Purpose of this Report

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

Deluzio & Company, LLP

Greensburg, Pennsylvania
December 19, 2018



Lisa M. Altschaffl, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel W. Wilkins, CPA

**Report on Compliance for Each Major Federal Program and Report on Internal Control Over
 Compliance in Accordance with the Uniform Guidance**

Independent Auditor's Report

To the Board of Directors
 Pennsylvania Cyber Charter School

Report on Compliance for Each Major Federal Program

We have audited Pennsylvania Cyber Charter School's compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Pennsylvania Cyber Charter School's major federal programs for the fiscal year ended June 30, 2018. The Pennsylvania Cyber Charter School's major federal programs are identified in the summary of auditor's result section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with 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 Pennsylvania Cyber Charter School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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 Pennsylvania Cyber Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

(continued)

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance

Independent Auditor's Report

(continued)

Opinion on Each Major Federal Program

In our opinion, Pennsylvania 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 the each of its major federal programs for the fiscal year ended June 30, 2018.

Report on Internal Control over Compliance

Management of Pennsylvania Cyber Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Pennsylvania Cyber Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Pennsylvania Cyber Charter School's internal control over compliance.

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

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

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

Deluzio & Company, LLP

Greensburg, Pennsylvania
December 19, 2018

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2018

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

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

Noncompliance material to financial statements noted? Yes No

Federal Awards

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

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Numbers</u>
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Title I	84.010
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Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

Section II – Financial Statement Findings

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

None

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2018

Section III – Federal Award Findings and Questioned Costs

This section identifies the audit findings to be reported by 2 CFR 200 Section 516(a) of the Uniform Guidance (e.g. report significant deficiencies, material weaknesses and instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

None

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2018

Prior Year Findings

This section identifies the audit findings to be reported in the prior year by 2 CFR 200 Section 516(a) of the Uniform Guidance (e.g. report significant deficiencies, material weaknesses and instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

None

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: Pennsylvania Cyber CS

Chief Executive Officer: Dr. Michael Conti

Special Education Director/Coordinator: Alan Friedman

BSE Special Education Adviser: Nancy Stanley

Date of Report: May 23, 2017

Date Final Report Sent to LEA: May 04, 2015

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: May 19, 2015

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	DK	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 1 0 0 5 1	Always Sometimes Rarely Never Don't Know Does not Apply			
					3 1 0 1 5 1	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)			
9	2	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
10	1	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
9	1	1				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
9	2	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
3	4	4				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
12	0	0				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			
						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						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	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
	N					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.	The LEA has been provided with the names of individual students for whom corrective action is required within 30 days of the date of this report. The LEA will reconvene the IEP team for these students to determine compensatory education for time lost. Evidence of results: BSE will review the NOREPS of the students identified as needing compensatory education and the action taken by the IEP team.	06/03/2015 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed	06/03/2015
						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)			
					7 2 0 0 0 2	P 55. My child does classroom work in a regular classroom with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 3 2 0 0 2	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			
					1 4 3 2 0 1	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					8 1 1 1 0 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			
11	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?			
11	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
11	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?			
11	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
10	1	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?			
10	1	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
10	1	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	1				<p>GE 80b. If yes, in what ways?</p> <p>Grades are good & student is making progress in the curriculum.</p> <p>Co-teaching provides accommodations.</p> <p>Good practice in writing, completing & submitting assignments, good reading comprehension for more concrete/literal aspects.</p> <p>Physical education provides health benefits.</p> <p>Physical education provides health benefits.</p> <p>Student is doing better socially. Improving communication.</p> <p>Through class participation, student is doing well in curriculum. Student is not submitting work though.</p> <p>The student takes the initiative to seek help & tries hard.</p> <p>Is liked by classmates for sense of humor.</p> <p>Student's writing has improved greatly. Is an excellent writer.</p> <p>There is a marked improvement in peer interaction.</p>			
0	0	10				<p>GE 80c. If no, what does this student need that he/she is not receiving in your class?</p> <p>A more structured schedule, direct instruction, regular/consistent progress monitoring & assessment.</p>			
10	0	1				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
10	0	1				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	11				GE 85b. If no, what training or support would assist you?			
9	0	2				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
12	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
12	0	0				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
6	5	1				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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	6				SE 95c. If yes, what reasons were discussed for recommending removal? To take advantage of the social skills curriculum. Needs academic support & does not work on own. Intensity & severity of disability. Nature & severity of disability. Low grade level work. Remove for Cyber Chats, social interaction group. Because of disability.			
0	0	6				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? The time was based on the need for social skills instruction. Academic needs. Core content is in program. Receives PE with non-disabled peers. Intensity of supports needed, scheduling of typical peers. .5 hours in general ed because the school day is 5.5 hours. Cyber Chats is offered once per week, so based on availability.			
12	0	0				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?			
12	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
9	0	3				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
7	0	5				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
12	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
11	0	1				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	2	0				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			
Y						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 submit an improvement plan to address meeting the SPP target for graduation rates. Evidence of Results: The LEA will submit the improvement plan by December 15, 2015.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed.	12/10/2015
	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 submit an improvement plan to address meeting the SPP target for drop-out rates. Evidence of Results: The LEA will submit the improvement plan by December 15, 2015.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed.	12/10/2015
		X				8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment			
	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 submit an improvement plan to address meeting the SPP target for participation in state and local assessments. Evidence of Results: The LEA will submit the improvement plan by December 15, 2015.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE as needed	12/10/2015
Y						16A. FSA-LOCAL ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			
0	0	12				FR 153. PTE-Consent Form is present in the student file			
0	0	12				FR 154. Demographic data			
0	0	12				FR 155. Reason(s) for referral for evaluation			
0	0	12				FR 156. Proposed types of tests and assessments			
0	0	12				FR 157. Contact person's name and contact information			
0	0	12				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
0	0	12				FR 159. Parent has selected a consent option			
0	0	12				FR 159a. NOREP/Prior Written Notice was issued			
						PERMISSION TO REEVALUATE (File Reviews)			
11	0	1				FR 194. PTRE-Consent Form is present in the student file			
11	0	1				FR 195. Demographic data			
11	0	1				FR 196. Reason for reevaluation			
11	0	1				FR 197. Types of assessment tools, tests and procedures to be used			
11	0	1				FR 198. Contact person's name and contact information			
8	1	3			11%	FR 199. Parent has selected a consent option	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed.	04/20/2016
9	1	2			10%	FR 200. Parent signature or documentation of reasonable efforts to obtain consent	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed.	04/20/2016

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	9	0			75%	FR 200a. NOREP/Prior Written Notice was issued	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed.	04/20/2016
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	12				FR 201. Agreement to Waive Reevaluation is present in the student file			
0	0	12				FR 202. Waiver was completed within required timelines (3 years (2 years for any MR student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
0	0	12				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	12				FR 204. Contact person's name and contact information			
0	0	12				FR 205. Parent has selected a consent option			
0	0	12				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
0	0	12				FR 160. ER is present in the student file			
0	0	12				FR 161. Evaluation was completed within timelines			
0	0	12				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)			
0	0	12				FR 163. Demographic data			
0	0	12				FR 164. Date report was provided to parent			
0	0	12				FR 165. Reason(s) for referral			
0	0	12				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
0	0	12				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
0	0	12				FR 168. Teacher observations and observations by related service providers, when appropriate			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	12				FR 169. Recommendations by teachers			
0	0	12				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			
0	0	12				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	12				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)			
0	0	12				FR 173. Lack of appropriate instruction in reading			
0	0	12				FR 174. Lack of appropriate instruction in math			
0	0	12				FR 175. Limited English proficiency			
0	0	12				FR 176. Present levels of academic achievement			
0	0	12				FR 177. Present levels of functional performance			
0	0	12				FR 178. Behavioral information			
0	0	12				FR 179. Conclusions			
0	0	12				FR 180. Disability Category			
0	0	12				FR 181. Recommendations for consideration by the IEP team			
0	0	12				FR 182. Evaluation Team Participants documented			
0	0	12				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
0	0	12				FR 184. Documentation that the student does not achieve adequately for age, etc.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	12				FR 185. Indication of process(es) used to determine eligibility			
0	0	12				FR 186. Instructional strategies used and student-centered data collected			
0	0	12				FR 187. Educationally relevant medical findings, if any			
0	0	12				FR 188. Effects of the student's environment, culture, or economic background			
0	0	12				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	12				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	12				FR 191. Observation in the student's learning environment			
0	0	12				FR 192. Other data if needed			
0	0	12				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
12	0	0				FR 207. RR is present in the student file			
9	2	1			18%	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 MR student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)	LEA will provide training to staff on maintaining mandated timelines for documents. Evidence of Results: BSE will review selected student files to determine compliance and training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed.	04/20/2016
12	0	0				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)			
12	0	0				FR 210. Demographic data			
12	0	0				FR 211. Date IEP team reviewed existing evaluation data			
12	0	0				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
12	0	0				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
12	0	0				FR 214. Aptitude and achievement tests			
11	0	1				FR 215. Current classroom based assessments and local and/or state assessments			
11	0	1				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
11	1	0			8%	FR 217. Teacher recommendations	LEA will provide training to staff in completion of documents. Evidence of Results: BSE will review selected student files to determine compliance.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed.	04/20/2016
12	0	0				FR 218. Lack of appropriate instruction in reading			
12	0	0				FR 219. Lack of appropriate instruction in math			
12	0	0				FR 220. Limited English proficiency			
12	0	0				FR 221. Conclusion regarding need for additional data is indicated			
8	0	4				FR 222. Reasons additional data are not needed are included			
12	0	0				FR 223. Determination whether the child has a disability and requires special education			
12	0	0				FR 224. Disability category(ies)			
12	0	0				FR 225. Summary of findings includes student's educational strengths and needs			
11	0	1				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
12	0	0				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
4	0	8				FR 228. Interpretation of additional data			
0	0	12				FR 229. Documentation that the student does not achieve adequately for age, etc.			
0	0	12				FR 230. Indication of process(es) used to determine eligibility			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	12				FR 231. Instructional strategies used and student-centered data collected			
0	0	12				FR 232. Educationally relevant medical findings, if any			
0	0	12				FR 233. Effects of the student's environment, culture, or economic background			
0	0	12				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	12				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	12				FR 236. Observation in the student's learning environment			
0	0	12				FR 237. Other data if needed			
0	0	12				FR 238. Statement for all 6 items			
12	0	0				FR 239. Documentation of Evaluation Team Participants			
1	0	11				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
11	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
11	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
9	0	1	1			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
2	0	9	0			P 27. If your child was not reevaluated when required (every 2 years for children with mental 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	7	4	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	11	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	11	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
3	0	9				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)			
12	0	0				FR 241. Invitation is present in the student file			
12	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)			
12	0	0				FR 243. Demographic data			
12	0	0				FR 244. Purpose(s) of the meeting			
1	6	5			86%	FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PATTAN Pgh, and BSE staff as needed.	04/20/2016
0	0	12				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			
1	6	5			86%	FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PATTAN Pgh, and BSE staff as needed.	04/20/2016
12	0	0				FR 248. Invited IEP team members			
11	1	0			8%	FR 249. Date/time/location of meeting	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PATTAN Pgh, and BSE staff as needed.	04/20/2016
8	4	0			33%	FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PATTAN Pgh, and BSE staff as needed.	04/20/2016

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	12				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	12				FR 252. Demographic data			
0	0	12				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
0	0	12				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	12				FR 255. Parent written consent is documented			
						FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative			
					0 0 0				
						IEP CONTENT (File Reviews)			
12	0	0				FR 257. IEP is present in the student file			
12	0	0				FR 258. IEP was completed within timelines			
12	0	0				FR 259. Demographic data			
12	0	0				FR 260. IEP implementation date			
12	0	0				FR 261. Anticipated duration of services and programs			
2	0	10				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	2	0			17%	FR 263. Parents	LEA will provide training to staff on documenting attempts to engage parents in meetings. Evidence of Results: BSE will review selected student files and sign in sheets to determine compliance.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed.	04/20/2016

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	4	5			57%	FR 264. Student	LEA will provide training to staff on documenting attempts to engage students in meetings. Evidence of Results: BSE will review selected student files and sign in sheets to determine compliance.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed.	04/20/2016
11	0	1				FR 265. General Education Teacher			
12	0	0				FR 266. Special Education Teacher			
12	0	0				FR 267. Local Education Agency Representative			
0	0	12				FR 270. Community Agency Representative			
0	0	12				FR 271. Teacher of the Gifted			
0	0	12				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			
12	0	0				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						SPECIAL CONSIDERATIONS (File Reviews)			
0	0	12				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	12				FR 275. If the student is deaf or hard of hearing, a communication plan			
6	0	6				FR 276. If the student has communication needs, needs must be addressed in the IEP			
2	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	12				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
3	1	8			25%	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	LEA will providing training to staff on completion of special consideration page of the IEP documents. Evidence of Results: BSE will review selected student files and training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed.	04/20/2016

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	9				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)			
12	0	0				FR 281. Student's present levels of academic achievement			
11	1	0			8%	FR 282. Student's present levels of functional performance	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed.	04/20/2016
6	1	5			14%	FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed.	04/20/2016
11	0	1				FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
12	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
12	0	0				FR 286. Strengths			
12	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
5	2	5			29%	FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed.	04/20/2016
4	3	5			43%	FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed.	04/20/2016
4	1	7			20%	FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed.	04/20/2016

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	2	5			29%	FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed.	04/20/2016
5	2	5			29%	FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed.	04/20/2016
4	3	5			43%	FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed.	04/20/2016
5	2	5			29%	FR 292c. Annual goals are related to the student's transition services	LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed.	04/20/2016
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
10	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)			
6	0	6				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
2	0	10				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA/Keystone Exams			
2	0	10				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
2	0	10				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
11	0	1				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
10	0	2				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	12				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			
0	0	12				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)			
11	1	0			8%	FR 302. Measurable Annual Goals	LEA will provide training to staff on writing measurable goals for IEPs. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed	04/20/2016
12	0	0				FR 303. Description of how student progress toward meeting goals will be measured			
12	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			
7	5	0			42%	FR 305. Documentation of progress reporting on Annual Goals	LEA will provide training to staff on writing progress monitoring for IEPs. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed	04/20/2016
4	0	8				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
12	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
12	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			
12	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	12				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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	5				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
7	0	5				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			
12	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			
8	0	4				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	12				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
12	0	0				FR 316. A conclusion regarding student eligibility for ESY			
12	0	0				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
4	0	8				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			
4	0	8				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)			
12	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			
12	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			
12	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
12	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
12	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
12	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
6	0	6				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
12	0	0				FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
11	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
11	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
11	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
7	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?			
10	0	1	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
8	2	1	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	9	0			P 32b. If no, what training or support would assist you? Would like to know what to expect when student participates in school meeting. What is available & options for my child. I want my child challenged.			
11	0	0	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
10	1	0	0			P 35. Was the current IEP developed at the IEP meeting?			
11	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?			
11	0	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	11	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	11	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		10	0		1	P 65. If you did not participate in your child's IEP meeting, what kept you from participating? g. other Work			
3	0	8				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
1	6	4				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
1	0	10				GE 76. Were those recommendations considered by the IEP team?			
11	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?			
7	4	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)			
11	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?			
11	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.			
11	0	0				GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
11	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
11	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
12	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?			
12	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
12	0	0				SE 103. Are the student's annual goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
11	0	1				SE 104. If appropriate, are the student's annual goals based on functional performance?			
12	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	2				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?			
11	0	1				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	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?			
12	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
11	1	0				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	1				SE 117b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Having the opportunity to work with non-disabled peers to develop social skills & the development of more appropriate learning habits.</p> <p>Social interaction & classroom participation.</p> <p>Exposure to general ed curriculum & time spent with non-disabled peers.</p> <p>Academically, student's work is aligned with the standards & we see both emotional & functional progress.</p> <p>Keyboarding skills have improved. Reading & math are showing progress. Student is very happy & motivated. Showing great progress.</p> <p>More communicative, interacting with others, engaged, seems happy.</p> <p>Being with non-disabled peers.</p> <p>Socially, grades improvement, progress.</p> <p>Interaction, being challenged.</p> <p>Student has no academic needs, no reason to be excluded.</p> <p>Grade level instruction, working with peers, regular curriculum access are all beneficial. Student feels part of the group & participates with them.</p>			
0	0	11				<p>SE 117c. If no, what does this student need that he/she is not receiving?</p> <p>The student is not turning in school work.</p>			
12	0	0				<p>SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?</p>			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
11	0	0	0			<p>P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?</p>			
11	0	0	0			<p>P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?</p>			
					<p>9 1 1 0 0 0</p>	<p>P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals.</p> <p>Always</p> <p>Sometimes</p> <p>Rarely</p> <p>Never</p> <p>Don't Know</p> <p>Does not Apply</p>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					9 0 0 0 0 2	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			
11	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
8	0	3				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
10	0	1				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
0	0	11				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?			
0	0	11				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	11				GE 79c. If yes, what reasons were discussed for recommending removal?			
0	0	11				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			
2	0	9				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?			
5	0	6				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
4	0	7				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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
12	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?			
12	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?			
12	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?			
12	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	3				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
11	1	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
12	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)			
1	0	10	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?			
10	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?			
10	1	0	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
9	0	2	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	11	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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	8	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?			
12	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
5	0	7				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?			
1	0	11				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?			
1	0	11				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?			
1	0	11				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?			
1	0	11				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
1	0	11				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
1	0	11				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
4	2	4	1			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
9	2	0	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
3	8	0	0			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	8	0			P 50c. If yes, what reasons were discussed for recommending removal?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						The student remembers what to do. The student's needs, individualized skills & program. Needs			
0	0	8	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? Team How much student needs to work on specific skills. IEP team.			
7	3	1	0			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?			
10	0	1	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? Feels better about self, more self-esteem. I like the structure of the program & the fast pace of instruction. The school helps the student feel not different or stupid. Extra time is always given, they've been great in helping student when needed, or with homework & is doing great with everything. Comprehensive approach, not only following one theory but doing what is needed, individualized work, communication, play & imagination. My child used to be unmotivated in school. Now gets up & wants to do school work. Starting to work well with others, learning to compromise & better social skills. Student can handle the general ed curriculum & it is appropriate. Student interacts with other children at Open Chat & works well with them. Regular ed program doesn't hold student back.			
0	0	11	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
						P 59. I am satisfied with the transition services developed for my child.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 0 0 0 1 5	Always Sometimes Rarely Never Don't Know Does not Apply			
					9 0 0 0 1 1	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
8	0	4				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
9	0	3				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?			
						(File Reviews)			
12	0	0				FR 328. NOREP/PWN is present in the student file			
12	0	0				FR 329. Demographic data			
12	0	0				FR 330. Type of action taken			
12	0	0				FR 331. A description of the action proposed or refused by the LEA			
12	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
12	0	0				FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
12	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
10	0	2				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
12	0	0				FR 336. Educational placement recommended (including amount and type)			
10	2	0			17%	FR 337. Signature of school district superintendent or charter school CEO or designee	LEA will provide training to staff on completion of the NOREP. Evidence of Results: BSE will review selected student files for compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed.	04/20/2016
10	2	0			17%	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.)	LEA will provide training to staff on completion of the NOREP which includes documenting attempts to obtain consent. Evidence of Results: BSE will review selected student files for compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed.	04/20/2016
10	0	2				FR 339. Parent has selected a consent option			
11	1	0			8%	FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP	LEA will provide training to staff on completion of the NOREP. Evidence of Results: BSE will review selected student files for compliance and the training sign in sheets.	05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed.	04/20/2016
						INTERVIEW RESULTS (Parent)			
0	0	11	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?			
					8 0 0 0 1 2	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me. Always Sometimes Rarely Never Don't Know Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
						P 54. I am a partner with school personnel when we plan my child's education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					10 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		3 2 1 4 5	P 66. Tell me anything you really like about your child's special education program. g. staff open to suggestions, good communication i. support services j. student ratios k. staff's understanding and attitude n. other The patience of school staff. Everyone is easy to talk to & helpful. They take extra time to help the student. Student is so proud of self & learning, is in a really suitable program & we are all seeing progress, is engaged, success is on student's terms. Child feels less pressure & enjoys school. I only like therapy services.			
		6	1		1 3	P 67. Tell me anything you would like to change about the program. i. support services n. other Would like a more flexible instructional schedule which would allow my child to participate in a local academic support group. More student-teacher contact, one on one interactions. The social group should be in person, not on-line.			
		0	0		4 6 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. b. Strongly agree c. Agree d. Disagree			
						P 69. Additional comments about your child's program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>I think IEPs are too long, but not in a negative way.</p> <p>The Cyber School program focuses on addressing child's educational needs rather than focusing on state assessment preparation which parent says previous school did.</p> <p>We're really happy with everything. The student is on track to graduate on time.</p> <p>Thanks to the staff.</p> <p>We are very pleased with this flexible approach & all the support student is receiving.</p> <p>Child's diagnosis & programming is too broad.</p> <p>Without option of a Cyber School, my child would have had a very hard time in school. My child is doing well at home with on-line class.</p> <p>School doesn't have a good process for contact with parent & student.</p> <p>This is the best option. Student has fewer distractions - not distracted by social issues. Easy to get help.</p> <p>The student is doing very well.</p>			
12	0	0				SE 101. Do you hold the required certification to implement this student's program?			
12	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	12				SE 101b. If no, what training or support would assist you?			
						Topical Area 8: Student Interview Results			
			0			<p>S 126. What kind of support are you currently receiving?</p> <p>1 a. Learning Support</p> <p>1 b. Speech/Language Support</p> <p>1 d. Life Skills Support</p> <p>4 k. Don't Know</p>			
6	0	0	0			S 127. Is this support enough to help you be successful in your school program?			
						<p>S 128. How satisfied are you with your high school educational program?</p> <p>5 Very</p> <p>1 Somewhat</p> <p>0 A Little</p> <p>0 Not at All</p> <p>0 Don't Know</p>			
						S 129. What do you like best about the program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Working from home & working at my own pace. The school offers a wide range of classes. I like it very much. They make things much better than public school. I used to not get any help at all. It's great to have the extra help & not just do a whole bunch of homework. Social studies, science & math. I like that I don't have to go anywhere. Get to be home more often.</p>			
						<p>S 130. What do you like least about the program?</p> <p>Tech support: when my laptop breaks it takes a long time to get it fixed. Homework No complaints. I need help with reading. Nothing, but would like more field trips. Not much. I like it all.</p>			
					<p>5 0 1 0 0</p>	<p>S 131. How satisfied are you with your special education supports/services?</p> <p>Very Somewhat A Little Not at All Don't Know</p>			
						<p>S 132. What do you like best about the special education supports/services?</p> <p>Don't use the support very much, like to work on my own. Extra time given for assignment completion. I can ask for help & actually get it when I ask. I can re-do assignments & there are people who can help. Very nice, sweet & kind. I like it ok. I'm pretty smart in math, get help in social situations.</p>			
						<p>S 133. What do you like least about the special education supports/services?</p> <p>Don't know. Nothing Nothing. No complaints. Nothing Nothing Not much.</p>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					0 3 0 0 3	S 134. How much time do you spend with students who do not have disabilities? Too Much Enough A Little Not Enough Don't Know			
1	5	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones Dance class, basketball.			
						S 137. If no, why not Would rather have a job & work, currently looking for a job. Not interested. I am busy with my family. Nothing I really like. There is nothing for me close to home.			
4	2		0			S 138. Were you invited to participate in the last IEP meeting? Other			
3	2		1			S 139. Did you participate in the last IEP meeting? Other			
1	0		5			S 140. Do you have a post secondary transition program? Other			
1	1		4			S 141. Do you have an employment transition program? Other			
1	1		4			S 142. Do you have a community living transition program? Other			
1	1		4			S 143. Did you assist in the development of the transition program? Other			
1	0		5			S 144. Is that transition plan being followed? Other			
4	1		1			S 145. Did you discuss what you would do after graduation or finishing high school? Other			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
			0			S 146. Which of the following agencies participate in your IEP development? a. Office of Vocational Rehabilitation e. None g. Don't Know			
1	1		2			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments OVR will help me after high school.			
3	3	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones? Church youth group, volunteers, conferences, working with family. YMCA. Community trips. Church			
						S 151. If no, why not? Wants to get a job & work. I don't want to.			
						S 152. Are there any other agencies that could help you within the community? I don't know. No Don't know.			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						LEA graduation rate is below the state rate.	LEA will provide training opportunities to staff and program changes to improve graduation rates. Those include increasing credit recovery courses, increase pull out learning support, monitoring attendance, adjust school year to more traditional pacing, and increase program offerings. Evidence of Change: BSE advisor will review graduation rates for signs of improvement toward the state rate and determine a need for additional improvement plans.	06/30/2017 LEA, IU 27 TAC, State-wide IUs, CTCs, OVR Early Reach Coordinator, service providers, technical schools, universities, and community colleges, PaTTAN consultants, and BSE staff as needed.	05/22/2017
						LEA drop out rate is above the state rate.	LEA will provide training opportunities to staff and program changes to reduce drop out rates. Those include increasing credit recovery courses, increase pull out learning support, monitoring attendance, adjust school year to more traditional pacing, hold truancy elimination plan meetings with families and increase program offerings. Evidence of Change: BSE adviser will review drop out rates for signs of improvement toward the state rate and determine the need for additional improvement plans.	06/30/2017 LEA, IU 27 TAC, State-wide IUs, CTCs, OVR Early Reach Coordinator, service providers, technical schools, universities, and community colleges, PaTTAN consultants, and BSE staff as needed.	05/22/2017

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						LEA participation rate for students taking the PSSA and PASA is below the state rate.	LEA will improve the participation rate of students in special education taking state assessments. The LEA has added a position of Special Education Assessment Coordinator to increase communication to families in advance regarding scheduling testing times. The LEA will utilize the entire testing window for testing and make up sessions, all special education teachers will travel across the state to one of 31 testing sites to increase the opportunities for participation in group testing and individual testing sessions. Evidence of Results: BSE advisor will review the participation rate of special education students in state assessments for signs of improvement and determine the need for additional improvement plans.	06/30/2017 LEA, IU 27 TAC, PaTTAN Consultants and BSE staff as needed.	05/22/2017