

PENNSYLVANIA CYBER CS

Charter School Annual Report | 2023 - 2024

School Profile

LEA Name

Pennsylvania Cyber CS

AUN

127043430

Address 1

652 Midland Ave

Address 2**City**

Midland

State

PA

Zip Code

15059

Chief Administrator Name

Mr Brian Hayden

Chief Administrator Email

brian.hayden@pacyber.org

Chief Administrator Phone

(724) 643-1180

Extension**Charter School Principal****Principal Name**

Frances Spigelmyer

Principal Email

frances.spigelmyer@pacyber.org

Principal Phone

724-221-9211

Extension

Authorizing District(s)

Cyber Charter - PDE is Authorizing Entity (CHECKED)

Upload Current Charter (PDF only)

PA Cyber Charter School Charter.pdf

Governance and Staff

Board of Trustees Members

Name	Office	Check if New Member
Steve Robinson	President	
Edward Elder	Vice-President	
Tom Dorsey	Trustee	
Marc Strawderman	Trustee	
Melissa DiSanto Castellano	Trustee	
Dan Leroy	Trustee	
John Haynes	Trustee	(CHECKED)
Cassandra Kirkland	Secretary, non-voting member	
Matthew Schulte	Treasurer, non-voting member	
Joe Askar	Esquire, non-voting member	

Explanation of Board of Trustees Changes

November 8, 2023 Nomination and acceptance of John Haynes, Trustee of the Board of Trustees. March 13, 2024: Removal of Logan Clark, Trustee of the Board of Trustees.

Board of Trustees Meeting Schedule

Location	Date	Time
1200 Midland Avenue, Midland, PA & Virtual: Zoom Ling@pacyber.org	2023-08-09	4:30:00 PM

1200 Midland Avenue, Midland, PA & Virtual: Zoom Ling@pacyber.org	2023-09-13	4:30:00 PM
1200 Midland Avenue, Midland, PA & Virtual: Zoom Ling@pacyber.org	2023-10-11	4:30:00 PM
1200 Midland Avenue, Midland, PA & Virtual: Zoom Ling@pacyber.org	2023-11-08	4:30:00 PM
1200 Midland Avenue, Midland, PA & Virtual: Zoom Ling@pacyber.org	2024-01-10	4:30:00 PM
1200 Midland Avenue, Midland, PA & Virtual: Zoom Ling@pacyber.org	2024-02-14	4:30:00 PM
1200 Midland Avenue, Midland, PA & Virtual: Zoom Ling@pacyber.org	2024-03-13	4:30:00 PM
1200 Midland Avenue, Midland, PA & Virtual: Zoom Ling@pacyber.org	2024-04-10	4:30:00 PM
1200 Midland Avenue, Midland, PA & Virtual: Zoom Ling@pacyber.org	2024-05-08	4:30:00 PM
1200 Midland Avenue, Midland, PA & Virtual: Zoom Ling@pacyber.org	2024-06-12	4:30:00 PM

Upload Board Minutes

[Link to PA Cyber Board Meetings and Agendas \(1\).docx](#)

Leadership Team

Name	Title/Position	Check if New Member
Brian Hayden	Chief Academic Officer	
Nicole Granito	Other	

Roxanne Leone-Bovalino	Human Resource Officer	
Frances Spigelmyer	Chief Academic Officer	
Matthew Schulte	Fiscal Management Officer	
Ryan Frueh	Business Manager	
Mark Iannini	Director of Special Education	
Jerald Barris	Principal	
Kevin Romasco	Principal	
Shawn Lanious	Principal	
Eric Woelfel	Other	
Jen Shoaf	Other	

There were no Leadership Changes (CHECKED)

Upload of Professional Staff Member Roster (PDE-414 Form)

Professional Staff Member Roster_2023-2024.xlsx

Quality of Teaching and Other Staff

	# of Staff per Category	# of Staff Appropriately Certified	# of Staff Promoted	# of Staff Transferred	# of Staff Terminated	# of Staff Contracted for Following Year
Chief Executive Officer	1	1	0	0	0	1
Chief Administrative Officer	1	1	0	0	0	0
Principal	4	4	0	0	0	0
Assistant Principal	9	9	0	0	0	0
Classroom Teacher (including Master Teachers)	274	273	0	0	0	0
Specialty Teacher (including Master Teachers)	9	9	0	0	0	0
Special Education Teacher (including Master Teachers)	129	129	0	0	0	0
Special Education Coordinator	4	4	0	0	0	0

Counselor	4	4	0	0	0	0
Psychologist	4	4	0	0	0	0
School Nurse	6	6	0	0	0	0
IT Director	1	1	0	0	0	0
Business Administrator	1	1	0	0	0	0
ISD, Curriculum Developers, Tech Support	27	27	0	0	0	0
HR Manager	1	1	0	0	0	0
Student Support Manager, Facilities Manager	2	2	0	0	0	0
Business Office, Administrative Support Staff, Teaching Assistants	51	51	0	0	0	0
Other						
Totals	528	527	0	0	0	1

Explanation of Substantial Differences

Fiscal Matters

Major Fundraising Activities

None

Fiscal Solvency Policies

None

Accounting System

N/A

Preliminary Statements of Revenues, Expenditures & Fund Balances

As per Matt Schulte, the most accurate information to complete the Statement of Revenues, Expenditures & Fund Balances will not be available until late July 2024. At the time the statement is provided, the board president and the ceo will be given a copy to review and sign.

Upload Statements of Revenues, Expenditures & Fund Balances

2023-24 Rev & Expen.pdf

Financial Audit Basics

Audit Firm

DeLuzio & Company, LLP

Date of Last Audit

2023-06-30

Fiscal Year Last Audited

2022-2023

Explanation of the Report

Please find audit report attached

Upload Financial Audit Document(s)

June 30, 2023 Annual Comprehensive Financial Report.pdf

Financial Audit Citations

Financial Audit Citations Description	Response
None	None

Federal Programs Consolidated Review

Federal Programs Consolidated Review Document(s)

Yes

Upload Available Federal Programs Consolidated Review Document(s)

Federal Programs Consolidated Review-Annual Report.pdf

Title I Status

Yes

Title I First Year Status

No

Date of Last Federal Programs Consolidated Review

2021-04-27

School Years Reviewed

2019-2020

Federal Programs Consolidated Review Report

Federal Programs Consolidated Review-Annual Report.pdf

Consolidated Review/Annual Report

Please see the attached report

Federal Programs Consolidated Review Citations

Findings	Corrective Action(s) Taken
None	none

Special Education

Special Education Support Services

Position Title	Building(s) Name and Location for Charter Schools	Caseload	Low Age	High Age
Director of Special Education	722 Midland Avenue, Midland, PA 15059	0	0	0
Assistant Director of Special Education	722 Midland Avenue, Midland, PA 15059	0	0	0
Special Education Supervisor	722 Midland Avenue, Midland, PA 15059	0	0	0
Special Education Supervisor	735 Midland Avenue, Midland, PA 15059	0	0	0
Special Education Supervisor	735 Midland Avenue, Midland, PA 15059	0	0	0
Special Education Supervisor	617 Midland Avenue, Midland, PA 15059	0	0	0
School Psychologist	722 Midland Avenue, Midland, PA 15059	0	0	0
School Psychologist	722 Midland Avenue, Midland, PA 15059	0	0	0
School Psychologist	722 Midland Avenue, Midland, PA 15059	0	0	0
School Psychologist	722 Midland Avenue, Midland, PA 15059	0	0	0

Special Education Contracted Services

Title	Amt. of Time per Week in Days or Hours	Operator	# of Students
Vo-tech	125 Hours	A. W. Beattie Career Ctr	5

Speech	4.5 Hours	ABove and Beyond Speech Therapy, LLC	8
Counseling, OT, Speech, Behavior Support	9 Hours	Abundant Life	8
Speech	164 Hours	Achieve Rehabilitation	17
Counseling, Speech, Social Work	767.81 Hours	Acorns to Oaks Consulting, LLC	39
Intermediate Unit	25 Hours	Allegheny IU	4
Hearing, Vision	.72 Hours	Allegheny IU	2
O&M	.26 Hours	ARIN IU 28	1
Speech, OT, counseling	23.625 Hours	Attain ABA	6
PT	4.5 Hours	Battisti, Stefanie	3
Vo-Tech	320 Hours	Beaver Co CTC	8
Intermediate Unit	45 Hours	Beaver Valley IU	3
Vo-Tech	45 Hours	Berks Co CTC	3
Speech	122.475 Hours	Betack, Sarah	14
Speech	261.375 Hours	Beyond Therapeutics, LLC	19
Transportation	5 Hours	Blei, Beth (parent)	1

Transportation	5 Hours	Bolden, Hihafe (parent)	1
Counseling	99.75 Hours	Bowersox and Associates, LLC	12
Vo-Tech	245 Hours	Butler Co CTC	7
Placement	5 Hours	CADES	1
OT	1 Hour	Camco Physical and Occupational Therapy	1
Placement	5 Hours	Camphill School	1
PT, Speech. OT	49.5 Hours	Capable Kids	7
Intermediate Unit	80 Hours	Capital Area IU	4
O&M, Vision	.61 Hour	Capital Area IU	1
Speech, Counseling, OT	11.25 Hours	CBS Therapy	5
Counseling, Executive Functioning, Social Skills	352.7 Hours	Champion Comprehensive Virtual Services	16
Instructional Aide	25.2 Hours	Chretien, Melissa	1
Placement	25 Hours	Clelian Heights	2.25
OT	9 Hours	Cleveland, Joy	8

Vision	.11 Hour	Closson, William	1
Behavior Support, Speech, OT	20.25 Hours	Communication Associates	2
Instructional Aide, Behavior Support	76 Hours	Connect Plus Therapy	1
Behavior Support	14.24 Hours	Connecting the Pieces	2
OT, Speech	51.66 Hours	Connective Intervention Services, LL	10
Speech	3 Hours	Crawford, Samantha	1
Speech	.75 Hour	Cuddy, Christina	1
Intermediate Unit	45 Hours	Delaware Co IU	3
Transportation	5 Hours	Deschon, Toni (parent)	1
Transportation	5 Hours	DiBona, Jennifer (parent)	1
OT, Speech	283.69 Hours	Dotcom Therapy	22
O&M	1.5 Hours	Eichhorst, Aaron	1
Sppech	120.75 Hours	Eckels, Kristi	14
Speech, Counseling, OT	338.43 Hours	Enspire Consulting Group	23
Vo-Tech	5 Hours	Erie Co CTC	1

Hearing	.5 Hours	Fayette County IU	1
Vo-Tech	20 Hours	Fayette CTI	2
O&M	.75 Hour	Flaherty, Erin	1
Speech, OT	1618.5 Hours	Fourish Therapy, LLC	42
Vo-tech	20 Hours	Forbes Road CTC	2
Instructional Aide	29.15 Hours	Freysinger, Laurie	1
Social Skills	3.92 Hours	Glade Run Lutheran Services	1
Vo-Tech	20 Hours	Greater Johnstown CTC	2
Placement	5 Hours	Green Tree School	1
Speech	8.5	Haas, Julie	9
OT	7 Hours	Hague, Brandi	9
Transportation	5 Hours	Hartle, Jessica (parent)	1
Tutoring	.5 Hour	Hauck, Matthew	1
Speech	24 Hours	Hazel, Elise	7
Speech	4 Hours	Hedlund, Christine	4

Transportation	3 Hours	Heeter, Ron (Ron)	1
PT, OT, Speech, Counseling	476 Hours	Hello Hero	30
PT	.5 Hours	Hogan, Joshua	1
Placement	5 Hours	Hope Academy	1
Speech, PT, OT, Hearing, Counseling, Behavior Support, Social Skills, Tutoring	5184 Hours	Hope Learning Center	65
Speech, Counseling, Social Skills, PT, Behavior	1075	Humanus Corporation	38
Vo-Tech	45 Hours	Johnson College (subst CTC)	3
Transportation	5 Hours	Joung, Lisa (parent)	1
Vision, PT	6 Hours	Kidsworks Therapy Services	1
Vo-Tech	31.25	Lehigh Career and Tech Inst	2.5
Vo-Tech	5 Hours	Lenape Tech	1
Instructional Aide, Counseling	9500	Liberty Therapy Sololutions	26
Instructional Aide	20 Hours	Lopez, Cheyenne	1
Speech	592 Hours	M.J. SLP Services LLC	32

OT	2 Hours	Mariacher, Kerry	3
Speech, OT, Counseling	45 Hours	Mary and Alexander Laughlin Children's Center	8
Tutoring	16 Hours	McAndrew, Trudy	2
Speech	2.5 Hours	McKinney, Sarah	5
Vo-Tech	5 Hours	Middle Bucks Institute	1
Placement	5 Hours	Mill Creek Sch	1
Vo-Tech	5 Hours	Monroe CTI	1
Transportation	5 Hours	Moore, Kyra (parent)	1
Speech, OT	51.25 Hours	Next Step's Child Enrichment Center	9
OT, PT	2.5 Hours	Niagara Therapy, LLC	2
Sub for CTC	5 Hours	No Westmoreland IU	1
Transportation	5 Hours	Odom, Denesha (parent)	1
Speech, OT, PT, Instructional Aide	1280 Hours	Opening Doors Therapy	26
Transportation	15 Hours	Orlandini, Roger (parent)	3
Speech	.5 Hours	Ostrum, Erica	1

Speech, OT	230 Hours	OT and ME, LLC	19
Transition Program	3 Hours	PA Connecting Comm	2
Vo-Tech	125 Hours	Parkway West	5
Placement	20 Hours	Pathway School	2
Speech	132 Hours	Pierce, Angela	14
Transportation	5 Hours	Poff, Amy (parent)	1
Speech	3 Hours	Pollio, Nick	2
OT, Speech, PT, Counseling	920 Hours	Presence Learning	33
Placement	5 Hours	Quaker School	1
Speech	45 Hours	Ranck, Jillian	9
PT, Speech, OT	50 Hours	Reach Therapy Services, LLC	8
Speech	18 Hours	Rehabilitation Specialists, Inc	5
Speech	.5 Hours	Rossiter, Jaynie	1
Speech, OT, Vision, Behavior	6992 Hours	Sayegh Pediatric Therapy Services	67

Speech	.75 Hours	Seminack, Kierstin	1
Transportation	5 Hours	Shanta, Cyndi (Parent)	1
Speech	24 Hours	Smith, Kerry	8
Social Skills	4 Hours	Social Learning Pathways, LLC	2
Speech, OT	3080 Hours	Speech + Smiles Therapy	65
Tutoring	12 Hours	Team Tutor, LLC	2
Speech, OT, PT	180 Hours	The Therapy Spot	14
OT, Speech, Behavior Support, Tutoring, PT, Hearing, Counseling	8424	Therapy Source	78
OT, Speech, Counseling	435 Hours	TinyEYE Therapy Services	22
Transportation	10 Hours	Titus, Patricia (parent)	2
Instructional Aide	30 Hours	Truth for Life	1
Tutoring	4 Hours	Tutoring to Go	1
Speech, OT, Counseling	25110 Hours	US Healthcare	215
Transportation	5 Hours	Vandenberg-Snyder, Lori (parent)	1

Transportation	5 Hours	Verostko, Paul (parent)	1
Counseling, Social Skills	408 Hours	Virtual Counselor	48
Placement	20 Hours	Watson Institute	2
Speech	8 Hours	Weber, Barbara	2
Vo-Tech	20 Hours	Western Montg CTC	2
Vision/O&M	8 Hours	Western PA School for Blind Children	1
Vision/O&M	3 Hours	Western PA School for Blind Children	1
Speech	3.85 Hours	Wood, Jean	3
Transportation	5 Hours	Wright, Gena (parent)	1
Placement	5 Hours	YALE School	1
OT	15 Hours	Zangus, Brandon	6

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring

2020-11-09

Upload Link to Report (Optional)

Special Education Cyclical Monitoring Report

Executive Summary.pdf

Pennsylvania Cyber CS - Final Corrective Action Verification 2020.pdf

Administrative Procedures for Internal Controls of IEP Development

Admin. Procedures for Internal Controls.pdf

Special Education Personnel Development

Autism

Description of Training			
PDE Making a Difference Conference			
Lead Person/Position		Year of Training	
Various Experts in their fields		2024	
Hours Per Training	Number of Sessions	Provider	Who Participated (Audience)
11	11	Pennsylvania Department of Education	Special Education Teachers

Training Date Complete

2024-03-01

PDE Making a Difference Conference Agenda.pdf

PDE Making a Difference Conference Attendance.pdf

BehaviorSupport

Description of Training			
PaTTAN HELIX Initiatives of Assistive Technology and AAC, Blind-Visual Impairment, Deaf and Hard of Hearing, Deaf-Blind, Significant Cognitive Disabilities, Traumatic Brain Injury, and Families to the MAX Statewide Parent Network.			
Lead Person/Position		Year of Training	
Various Experts in their field		2023	
Hours Per Training	Number of Sessions	Provider	Who Participated (Audience)
18	8	PaTTAN	Special Education Teachers

Training Date Complete

0003-11-17

PaTTAN - Conference Agenda.pdf

HELIX Conference Attendance.pdf

Training Date Complete

2023-07-13

Your Mental Health First Aid Agenda.pdf

Your Mental Health Attendance.pdf

Paraprofessional

Training not offered.

Transition

Training not offered.

Science of Literacy

Description of Training			
LETRS Vol 2			
Lead Person/Position		Year of Training	
Linda Delvaux/LETRS Training Certified Expert		2023-24	
Hours Per Training	Number of Sessions	Provider	Who Participated (Audience)
6	4	Midwest Intermediate Unit	Special Education Teachers

Training Date Complete

2024-06-01

LETRS Vol 2 Agenda.pdf

LETRS Vol 2 Attendance.pdf

Training Date Complete

2024-02-21

IXL Training Agenda.pdf

IXL Attendance.pdf

ParentTraining

Training not offered.

IEPDevelopment

Training not offered.

Special Education Program Profile

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
24	Elementary	Full-time (1.0)	05/28/2024 10:17 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Autistic Support		
Support Sub-Type		
Autistic Support		
Level of Support		Case Load
Itinerant (20% or Less)		12
Identify Classroom	Classroom Location	Age Range
School District	Elementary	10 to 13
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
23	Elementary	Full-time (1.0)	05/28/2024 10:16 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		

Autistic Support		
Support Sub-Type		
Autistic Support		
Level of Support		Case Load
Itinerant (20% or Less)		12
Identify Classroom	Classroom Location	Age Range
School District	Elementary	9 to 12
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
22	Elementary	Full-time (1.0)	05/28/2024 10:16 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Autistic Support		
Support Sub-Type		
Autistic Support		
Level of Support		Case Load
Itinerant (20% or Less)		12
Identify Classroom	Classroom Location	Age Range
School District	Elementary	8 to 11
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
21	Elementary	Full-time (1.0)	05/28/2024 10:15 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Autistic Support		
Support Sub-Type		
Autistic Support		

Level of Support		Case Load
Itinerant (20% or Less)		12
Identify Classroom	Classroom Location	Age Range
School District	Elementary	7 to 10
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
20	Elementary	Full-time (1.0)	05/28/2024 10:13 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Autistic Support		
Support Sub-Type		
Autistic Support		
Level of Support		Case Load
Itinerant (20% or Less)		12
Identify Classroom	Classroom Location	Age Range
School District	Elementary	6 to 9
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
19	Elementary	Full-time (1.0)	05/28/2024 10:12 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Autistic Support		
Support Sub-Type		
Autistic Support		
Level of Support		Case Load
Itinerant (20% or Less)		12
Identify Classroom	Classroom Location	Age Range

School District	Elementary	5 to 8
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
18	Secondary	Full-time (1.0)	05/28/2024 10:22 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Life Skills Support		
Support Sub-Type		
Life Skills Support (Grades 7-12)		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	17 to 21
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
17	Secondary	Full-time (1.0)	05/28/2024 10:22 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Life Skills Support		
Support Sub-Type		
Life Skills Support (Grades 7-12)		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	16 to 20
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
16	Secondary	Full-time (1.0)	05/28/2024 10:22 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Life Skills Support		
Support Sub-Type		
Life Skills Support (Grades 7-12)		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	15 to 19
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
15	Secondary	Full-time (1.0)	05/28/2024 10:22 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Life Skills Support		
Support Sub-Type		
Life Skills Support (Grades 7-12)		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 18
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
14	Multiple	Full-time (1.0)	05/28/2024 10:22 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Life Skills Support		
Support Sub-Type		
Life Skills Support (Grades 7-12)		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Multiple	13 to 17
Age Range Justification		FTE %
Age range is four years		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
13	Multiple	Full-time (1.0)	05/28/2024 10:22 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Life Skills Support		
Support Sub-Type		
Life Skills Support (Grades 7-12)		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Multiple	12 to 16
Age Range Justification		FTE %
Age range is four years		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
12	Multiple	Full-time (1.0)	05/28/2024 10:23 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Life Skills Support		
Support Sub-Type		
Life Skills Support (Grades 7-12)		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Multiple	11 to 14
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
11	Secondary	Full-time (1.0)	05/28/2024 10:21 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	17 to 21
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
10	Secondary	Full-time (1.0)	05/28/2024 10:21 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	16 to 20
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
9	Secondary	Full-time (1.0)	05/28/2024 10:21 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	15 to 19
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
8	Secondary	Full-time (1.0)	05/28/2024 10:21 AM

Building Name

Pennsylvania Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 18
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
7	Secondary	Full-time (1.0)	05/28/2024 10:20 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	13 to 17
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
6	Secondary	Full-time (1.0)	05/28/2024 10:20 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Learning Support		

Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	12 to 16
Age Range Justification		FTE %
The age range is four years		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
5	Multiple	Full-time (1.0)	05/28/2024 10:19 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Multiple	11 to 14
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
4	Elementary	Full-time (1.0)	05/28/2024 10:19 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load

Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Elementary	10 to 13
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
3	Elementary	Full-time (1.0)	05/28/2024 10:19 AM

Building Name	
Pennsylvania Cyber CS	
Support Type	
Learning Support	
Support Sub-Type	
Learning Support	
Level of Support	Case Load
Supplemental (Less Than 80% but More Than 20%)	20
Identify Classroom	Classroom Location
School District	Elementary
Age Range Justification	FTE %
	1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
2	Elementary	Full-time (1.0)	05/28/2024 10:19 AM

Building Name	
Pennsylvania Cyber CS	
Support Type	
Learning Support	
Support Sub-Type	
Learning Support	
Level of Support	Case Load
Supplemental (Less Than 80% but More Than 20%)	20
Identify Classroom	Classroom Location
School District	Elementary
Age Range Justification	FTE %
	1

Age Range Justification	FTE %
	1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
1	Elementary	Full-time (1.0)	05/28/2024 10:18 AM

Building Name		
Pennsylvania Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Elementary	7 to 10
Age Range Justification		FTE %
		1

Facilities and Agreements

Fixed assets acquired by the Charter School during the past fiscal year

Fixed Asset Description	Location	Capital Expenditure
Building Improvements	PA Cyber	794,227.36
Computer Equipment	PA Cyber	3,941,651.42
Equipment, Furniture & Fixtures	PA Cyber	47,302.00

Facility Plans and Other Capital Needs

The Charter School's plan for future facility development and the rationale for the various components of the plan

PA Cyber will be conducting a long-term facilities plan for PA Cyber owned buildings in primary locations in Midland, PA 15059 over the 2025-26 school year to determine updates/repairs necessary based on aging facilities. We will begin planning to complete HVAC repair/replacement work at our 617 Midland Ave. location and 652 Midland Ave. Midland, PA 15059 location. PA Cyber will begin planning for a roof replacement for our 617 Midland Ave. Midland, PA 15059 location. These repairs are projected to occur in the 2025-2026 school year. PA Cyber's construction for our operations center located at 10S 12th Street Midland, PA 15059 location is scheduled to begin fall of 2024 and with a completion date of fall 2026. Our original schedule was pushed back due to permitting and supply chain lead times. This project will enable PA Cyber to bring essential business functions in house rather than outsourcing as well as allow for growth, reconfiguration, and relocation of employees as necessary.

Memorandum of Understanding

Organization	Purpose
Pittsburgh Police Department	Agreement associated with procedures in the event of an emergency situation
Pennsylvania State Police Bethlehem Barracks	Agreement associated with procedures in the event of an emergency situation

Millcreek Township Police Department	Agreement associated with procedures in the event of an emergency situation
State College Police Department	Agreement associated with procedures in the event of an emergency situation

Upload of Memorandum of Understanding Document(s)

The Brix Regional Office MOU 2023-2024 school year.pdf

Allentown Regional Office MOU 2023-2024 School Year.pdf

Erie Regional Office MOU 2023-2024 School Year.pdf

State College Regional Office MOU 2023-2024 School Year.pdf

Articulation Agreements

Partnering Institution

Robert Morris University

Agreement Type

Program/Course Area

College in High School

Upload Articulation Agreement

RMU College in HS agreement.pdf

Partnering Institution

Pennsylvania State University

Agreement Type

Program/Course Area

College in High School

Upload Articulation Agreement

PSU College in HS.pdf

Partnering Institution

Community College of Beaver County

Agreement Type

Program/Course Area

College in High School

Upload Articulation Agreement

CCBC HS DE Agreement Apprvd by HS.pdf

Management Survey

Charter School Management Survey

Charter School Name

Pennsylvania Cyber CS

Point of Contact Name

Brian Hayden

Point of Contact Telephone Number

724-888-7776

Extension**Point of Contact Email**

brian.hayden@paycber.org

Management Organization Information

As of the start of the 2021/2022 school year, has the Charter School had a Management Organization (i.e., a separate legal entity that contracts with one or more charter schools to manage, operate, and oversee the schools OR that holds charters to operate two or more charter schools)?

No

Signatures and Affirmations

Upload Board Affirmation Statement

Charter Annual Report Affirmation 2023-24 (signed).pdf

Date of Approval

2024-07-23

Charter School Annual Report Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Brian Hayden

Charter School Law Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Brian Hayden

Ethics Act Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Brian Hayden

Charter School Annual Background Check Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Brian Hayden

Charter Annual Administrative Certification Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Brian Hayden

Charter School Identification of Students with Specific Learning Disabilities using Response to Intervention Assurance/Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Brian Hayden

Charter

Commonwealth of Pennsylvania

Charter to operate a public school known as Pennsylvania Cyber Charter School

Pursuant to the authority vested in the Pennsylvania Department of Education under the Public School Code of 1949, as amended, and specifically under 24 P.S. § 17-1745-A, the Board of Trustees of Pennsylvania Cyber Charter School is hereby granted a Charter to operate a public cyber charter school for the period commencing on July 1, 2020 and ending on June 30, 2025. The grant of this Charter was approved by the Pennsylvania Department of Education on September 11, 2019.

It is specifically understood and agreed between the signatories hereto that:

1. the Board of Trustees shall operate the cyber charter school in accordance with the provisions of 24 P.S. §§ 17-1741- A — 17-1751-A, any amendments thereto enacted during the term of this Charter and any regulations or standards applicable to cyber charter schools;
2. Pennsylvania Cyber Charter School will enroll no more than 11,677 students during the time period Pennsylvania Cyber Charter School retains the accountability designation of Comprehensive Support and Improvement or until a written amendment, Which reflects a mutual agreement of Pennsylvania Cyber Charter School and the Pennsylvania Department of Education, modifies this enrollment parameter.
3. the granting of this Charter is specifically contingent upon operation of the cyber charter school in strict adherence to the terms of the Renewal Application, submitted by the Board of Trustees on or by October 1, 2011, any previous application(s) approved by the Pennsylvania Department of Education and the enrollment parameter stated herein. Said Renewal Application and previous application(s) are incorporated by reference as if fully set forth;
4. this Charter constitutes a legally binding agreement for the term set forth above and the terms of said agreement cannot be changed absent a written amendment to this Charter;
5. this Charter may be renewed for additional periods of five-year durations and upon any such renewal, a new charter shall be executed by the parties;
6. the Department reserves the right to continue to assess and review Pennsylvania Cyber Charter School's operation of the cyber charter school and notify Pennsylvania Cyber Charter School of any violation of this Charter or other applicable requirements and seek correction of the violation, and to take action against the Pennsylvania Cyber Charter School, if necessary, including revocation or nonrenewal of this Charter based on any information

that was or could have been reviewed prior to this charter renewal or that may be discovered during future or ongoing assessments or reviews; and

7. this Charter can only be terminated in accordance with the provisions of applicable law. Wherefore, the undersigned, intending to be legally bound hereby set their hands 16th day of September, 2019.

Board of Trustees

Brian Hayden, Chief Executive Officer, Non-Voting
Edward Elder, President
Phillip Tridico, Vice President
Matthew Schulte, Treasurer, Non-Voting
Casie Colalella, Secretary, Non-Voting
Cheryl Leydig, Interim Board Secretary, Non-Voting
Joseph Askar, Solicitor, Non-Voting
Judy Garbinski, Trustee
Jayne Lingenfelder, Trustee
Tom Dorsey, Trustee
Chester Thompson, Trustee
Steve Robinson, Trustee

Pennsylvania Department of Education

Pedro A. Rivera, Secretary

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Amy Nyeholt	Yes	Instructional II_Administrative I_3230_1115_English 7-12_Principal PK-12	PK-12	1680	0
Megan Lindner	Yes	Instructional II_Administrative II_Supervisory_2810_9225_1115_9215_Elementary K-6_Special Education PK-12_Principal PK-12_Supervisor of Special Education PK-12	PK-12	1680	0
Kathryn Batting	Yes	Instructional II_Administrative I_3230_5600_8875_1115_English 7-12_Family Consumer Science PK-12_Social Studies 7-12_Principal PK-12	PK-12	1680	0
Kimberly Collins	Yes	Instructional II_Administrative II_2810_2860_2880_9225_1115_Elementary K-6_MidLevel Math 6-9_MidLevel Science 6-9_Special Education PK-12_Principal PK-12	PK-12	1680	0
Ian Docherty	Yes	Instructional I_Administrative II_2860_3230_6420_8875_1115_MidLevel Math 6-9_English 7-12_Library Science PK-12_Social Studies 7-12_Principal PK-12	PK-12	1680	0
Jessica Fetterman	Yes	Instructional II_Administrative I_6800_1115_Math 7-12_Principal PK-12	PK-12	1680	0
Nicole Gianvito	Yes	Instructional II_Administrative II_3200_3230_1115_Communications 7-12_English 7-12_Principal PK-12	PK-12	1680	0
Melanie Rosenberger	Yes	Instructional I_Administrative II_2810_2840_1115_Elementary K-6_Early Childhood N-3_Principal PK-12	PK-12	1680	0
Richard Russell	Yes	Instructional II_Administrative II_2810_2860_2870_2880_1115_Elementary K-6_MidLevel Math 6-9_MidLevel Citizenship 6-9_MidLevel Science 6-9_Principal PK-12	PK-12	1680	0
Sarah Steder	Yes	Instructional II_Administrative II_8875_1115_Social Studies 7-12_Principal PK-12	PK-12	1680	0
George Walaan	Yes	Instructional I_Administrative II_2810_1115_Elementary K-6_Principal PK-12	PK-12	1680	0
Sean Wisniewski	Yes	Instructional II_Administrative II _8875_1115_Social Studies 7-12_Principal PK-12	PK-12	1680	0
Connie Anastasio	Yes	Instructional II_6800_Math 7-12	6-8	1680	0
Jessica Applegarth	Yes	Instructional II_6800_Math 7-12	6-8	1680	0
Charles Ayre	Yes	Instructional I_2810_Elementary K-6	K-5	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Benjamin Babington	Yes	Instructional II_8875_9227_Social Studies 7-12_Special Education 7-12	6-8	1680	0
Andrew Balko	Yes	Instructional I_6800_8470_Math 7-12_Physics 7-12	9-12	1680	0
Thomas Barnes	Yes	Instructional II_Administrative I_2860_8875_1115_MidLevel Math 6-9_Social Studies 7-12_Principal PK-12	9-12	1680	0
Kevin Battisti	Yes	Instructional I_6800_Math 7-12	9-12	1680	0
Jared Beadle	Yes	Instructional I_2825_3200_3230_7650_9226_Grades PK-4_Communications 7-12_English 7-12_Reading Specialist PK-12_Special Education PK-8	6-8	1680	0
Karen Bernardi	Yes	Instructional I_2810_2840_Elementary K-6_Early Childhood N-3	K-5	1680	0
Shawn Besong	Yes	Instructional II_Letter of Equivalency_8875_1185_Social Studies 7-12_Master's Equivalency	9-12	1680	0
Cary Biega	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	K-5	1680	0
Stephanie Bivona	Yes	Instructional II_8875_Social Studies 7-12	9-12	1680	0
Mary Bowers	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Julie Boyde	Yes	Instructional I_2810_2840_Elementary K-6_Early Childhood N-3	K-5	1680	0
Michaela Braun	Yes	Instructional II_2810_7650_Elementary K-6_Reading Specialist PK-12	K-5	1680	0
Marissa Burke	Yes	Instrucational I_2825_Grades PK-4	K-5	1680	0
Mandy Burket	Yes	Instructional II_Administrative I_2810_1115_Elementary K-6_Principal PK-12	K-5	1680	0
Jordan Canavesi	Yes	Instructional II_Administrative_2810_1115_Elementary K-6_Principal PK-12	K-5	1680	0
Megan Chevalier	Yes	Instructional I_2810_2860_Elementary K-6_MidLevel Math 6-9	6-8	1680	0
Jessica Chismar	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Bradley Chrisman	Yes	Instructional I_6800_Math 7-12	9-12	1680	0
Marci Colantoni -Wojtas	Yes	Instructional II_2840_9225_Early Childhood N-3_Special Education PK-12	K-5	1680	0
Kelli Corman	Yes	Instructional II_Letter of Equivalency_2810_1185_Elementary K-6_Masters's Equivalency	K-5	1680	0
William Cox	Yes	Instructional II_8875_Social Studies 7-12	9-12	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Ronald Cunningham	Yes	Instructional I_8875_Social Studies 7-12	9-12	1680	0
Abraham Darlington	Yes	Instructional II_8405_8420_8440_Biology 7-12_Chemistry 7-12_Earth and Space Science 7-12	9-12	1680	0
Alan Davidson	Yes	Instructional I_2810_2850_2870_Elementary K-6_ML English 6-9_ML Citizenship 6-9	6-8	1680	0
Kristen DiDonato	Yes	Instructional II_Program Specialist_2810_2840_7650_4499_Elementary K-6_Early Childhood N-3_Reading Specialist PK-12_English as a Second Language (ESL) PK-12	K-5	1680	0
Lindsey Douglass	Yes	Instructional II_2860_8875_9225_MidLevel Math 6-9_Social Studies 7-12_Special Education PK-12	9-12	1680	0
Jonathan Dunlap	Yes	Instructional II_8875_Social Studies 7-12	6-8	1680	0
Krystal Dunlap	Yes	Instructional II_2810_6800_9225_Elementary K-6_Math 7-12_Special Education PK-12	9-12	1680	0
Allison Duran	Yes	Instructional II_8875_Social Studies 7-12	9-12	1680	0
Virginia Finegan	Yes	Instructional II_2810_2860_6800_Elementary K-6_MidLevel Math 6-9_Math 7-12	9-12	1680	0
Julie Forshee	Yes	Instructional II_6800_Math 7-12	6-8	1680	0
Emma Forton	Yes	Instructional II_6800_Math 7-12	9-12	1680	0
Kathleen Galbreath	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Jennifer Garber	Yes	Instructional II_8405_Biology 7-12	9-12	1680	0
Joseph Garrison	Yes	Instructional II_Administrative I_3200_8875_1115_Communications 7-12_Social Studies 7-12_Principal PK-12	9-12	1680	0
Nicole Gill	Yes	Instructional II_2810_7650_Elementary K-6_Reading Specialist PK-12	K-5	1680	0
Marc Grandinetti	Yes	Instructional I_3230_English 7-12	9-12	1680	0
Amanda Grimm	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Jason Guido	Yes	Instructional II_8875_Social Studies 7-12	9-12	1680	0
Christine Hersperger	Yes	Instructional II_3230_English 7-12	9-12	1680	0
Nicole Hinden	Yes	Instructional II_Educational Specialist I_Administrative I_2810_2850_2870_3230_1825_1115_Elementary K-6_MidLevel English 6-9_MidLevel Citizenship 6-9_English 7-12_Inst Technology Specialist PK-12_Principal PK-12	9-12	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number or Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Olivia Hipolit	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	1680	0
Karlee Hoffman	Yes	Instructional II_Program Specialist_3230_4499_English 7-12_English as a Second Language (ESL) PK-12	9-12	1680	0
Albert Horoszy	Yes	Instructional II_5215_6800_Safety Ed/Driver Ed 7-12_Math 7-12	6-8	1680	0
Maria Hosein	Yes	Instructional II_2810_2840_Elementary K-6_Early Childhood N-3	K-5	1680	0
Jeffrey Huckestein	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Emily Hunt	Yes	Instructional II_3230_English 7-12	9-12	1680	0
Susan Imbriale	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Macy Jaskiewicz	Yes	Instructional II_3100_3230_Grades 4-8 (All Subjects 4-6, English, Language Arts and Reading 7-8)_English 7-12	6-8	1680	0
Nicole Jeffers	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
William Knopsnider	Yes	Instructional II_8405_Biology 7-12	9-12	1680	0
Melissa Kohser	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	K-5	1680	0
Brooke Kosar	Yes	Instructional II_8405_8440_8450_Biology 7-12_Earth and Space Science 7-12_General Science 7-12	9-12	1680	0
Jamie Kotuby	Yes	Instructional I_3100_Grades 4-8 (All subjects 4-6, Math 7-8)	6-8	1680	0
Roman Kozak	Yes	Instructional I_8875_Social Studies 7-12	9-12	1680	0
Natasha Lee	Yes	Instructional II_2810_3230_Elementary K-6_English 7-12	6-8	1680	0
Mary Lichtenwalner	Yes	Instructional I_2860_3230_8405_8875_MidLevel Math 6-9_English 7-12_Biology 7-12_Social Studies 7-12	6-8	1680	0
Jesse Light	Yes	Instructional I_2810_2870_2880_Elementary K-6_MidLevel Citizenship 6-9_MidLevel Science 6-9	6-8	1680	0
Carrie LoFaso	Yes	Instructional II_3200_3230_Communications 7-12_English 7-12	9-12	1680	0
Angela Lowmaster	Yes	Instructional II_2810_2850_Elementary K-6_MidLevel English 6-9	6-8	1680	0
Eva Lumley	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Stephanie Mangan	Yes	Instructional I_3230_English 7-12	9-12	1680	0
Kelly Manning	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
David Marchionda	Yes	Instructional I_2810_Elementary K-6	K-5	1680	0
Jaelyn Marker	Yes	Instructional II_2840_Early Childhood N-3	K-5	1680	0
Julia Martin	Yes	Instructional II_8875_Social Studies 7-12	9-12	1680	0
Andrew McDonald	Yes	Instructional I_Endorsement_8875_1189_Social Studies 7-12_Gifted PK-12	9-12	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Deborah McGuire	Yes	Instructional II_2810_3230_7650_Elementary K-6_English 7-12_Reading Specialist PK-12	6-8	1680	0
Christy McKee	Yes	Instructional II_Educational Specialist I_8405_8450_1836_1837_Biology 7-12_General Science 7-12_Elementary School Counselor K-6_Secondary School Counselor 7-12	9-12	1680	0
Chelsea Miller	Yes	Instructional II_3230_English 7-12	9-12	1680	0
Chad Morrow	Yes	Instructional II_Administrative I_8875_1115_Social Studies 7-12_Principal PK-12	9-12	1680	0
Samantha Muto	Yes	Instructional II_1603_2850_2860_Business Computer Info Technology PK-12_MidLevel English 6-9_MidLevel Math 6-9	6-8	1680	0
Thomas Naughton	Yes	Instructional I_8875_Social Studies 7-12	9-12	1680	0
Carol Newell	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Breanne Paraniuk	Yes	Instructional II_6800_Math 7-12	6-8	1680	0
Abigale Parsons	Yes	Instructional I_8875_Social Studies 7-12	6-8	1680	0
Cheri Percic	Yes	Instructional II_2810_7650_Elementary K-6_Reading Specialist PK-12	6-8	1680	0
Melinda Peterman	Yes	Instructional II_2810_2860_Elementary K-6_MidLevel Math 6-9	6-8	1680	0
Ashley Pirilla	Yes	Instructional II_2810_2860_2880_Elementary K-6_ML Math 6-9_ML Science 6-9	6-8	1680	0
Patricia Plummer	Yes	Instructional I_6800_Math 7-12	6-8	1680	0
Wendy Polochak	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	1680	0
Bryan Pratte	Yes	Instructional II_Administrative I_2810_2880_1115_Elementary K-6_MidLevel Science 6-9_Principal PK-12	6-8	1680	0
Tracy Pratte	Yes	Instructional II_2810_2840_Elementary K-6_Early Childhood N-3	K-5	1680	0
Marina Pugach	Yes	Instructional I_6800_Math 7-12	6-8	1680	0
October Raymond	Yes	Instructional II_8405_Biology 7-12	9-12	1680	0
Chad Rea	Yes	Instructional I_8875_Social Studies 7-12	9-12	1680	0
Erica Record	Yes	Instructional II_Administrative I_2810_1115_Elementary K-6_Principal PK-12	K-5	1680	0
Kristina Rokicki	Yes	Instructional II_8405_8450_Biology 7-12_General Science 7-12	9-12	1680	0
Jasmine Rudy	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number or Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Carrie Schlosser	Yes	Instructional I_2810_Elementary K-6	K-5	1680	0
Yvonne Shafer	Yes	Instructional II_8420_Chemistry 7-12	9-12	1680	0
Pamela Sokol	Yes	Instructional II_8875_Social Studies 7-12	6-8	1680	0
Amanda Sovesky	Yes	Instructional II_3230_English 7-12	6-8	1680	0
Amy Taylor	Yes	Instructional II_2810_2850_3230_Elementary K-6_MidLevel English 6-9_English 7-12	9-12	1680	0
Jennifer Temple	Yes	Instructional II_Administrative I_2810_9225_1115_Elementary K-6_Special Education PK-12_Principal PK-12	K-5	1680	0
Kelly Testa	Yes	Instructional I_2810_Elementary K-6	K-5	1680	0
Morgan Vasquez	Yes	Instructional I_6800_Math 7-12	6-8	1680	0
Paula Vigrass	Yes	Instructional I_1603_6800_Business-Computer-Info Tech PK-12_Math 7-12	9-12	1680	0
Amanda Weidler	Yes	Instructional II_2810_2860_7650_9225_Elementary K-6_MidLevel Math 6-9_Reading Specialist PK-12_Special Education PK-12	K-5	1680	0
Melissa Williams	Yes	Instructional II_2810_2850_Elementary K-6_MidLevel English 6-9	6-8	1680	0
Erica Strader	Yes	Instructional II_Administrative I_3200_3230_1115_Communications 7-12_English 7-12_Principal PK-12	6-8	1680	0
Frances Spigelmyer	No		PK-12	1680	100
Kimberly Carney	Yes	Educational Specialist I_1839_Elementary & Secondary School Counselor PK-12	PK-12	1680	0
Jena Colaberardino	Yes	Educational Specialist I_1836_1837_Elementary School Counselor K-6_Secondary School Counselor 7-12	PK-12	1680	0
Brenden Griffey	Yes	Instructional I_2810_Elementary K-6	K-5	1680	0
Kristopher Kozar	Yes	Instructional I_3230_English 7-12	9-12	1680	0
Jacquelyn Kvetko	Yes	Instructional I_8875_Social Studies 7-12	9-12	1680	0
Misty Lytle	Yes	Instructional I_2810_Elementary K-6	9-12	1680	0
John Oster	Yes	Instructional I_3230_English 7-12	9-12	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Melissa Spooner	Yes	Instructional I_Educational Specialist I_2810_3230_1839_Elementary K-6_English 7-12_Elementary and Secondary School Counselor PK-12	9-12	1680	0
Deborah Volek	Yes	Instructional I_Educational Specialist I_2810_1836_1837_Elementary K-6_Elementary School Counselor K-5_Secondary School Counselor 7-12	K-5	1680	0
Alesha Yaria	Yes	Educational Specialist II_1836_1837_Elementary School Counselor K-6_Secondary School Counselor 7-12	9-12	1680	0
Casey Betzler	Yes	Instructional II_Endorsement_8875_1184_Social Studies 7-12_Online Instruction Program PK-12	6-8	1680	0
Carie Booher	Yes	Instructional II_Supervisory_2810_2850_2915_Elementary K-6_MidLevel English 6-9_Supervisor Curriculum & Instruction PK-12	K-5	1680	0
Joel Cilli	Yes	Instructional I_3230_6075_English 7-12_Technology Education PK-12	9-12	1680	0
Rebecca Cottington	Yes	Instructional II_Supervisory_8405_8420_2915_Biology 7-12_Chemistry 7-12_Supervisor Curriculum & Instruction PK-12	9-12	1680	0
Julia Grise	Yes	Instructional II_Supervisory_2880_6800_2915_MidLevel Science 6-9_Math 7-12_Supervisor Curriculum & Instruction PK-12	6-8	1680	0
Tiffany Hradil	Yes	Instructional I_2810_Elementary K-6	K-5	1680	0
Sophia Krahe	Yes	Instructional II_2825_7650_Grades PK-4_Reading Specialist PK-12	K-5	1680	0
Chantell McKim	Yes	Instructional II_3200_3230_6420_Communications 7-12_English 7-12_Library Science Pk-12	9-12	1680	0
Jennifer Molish	Yes	Instructional I_1603_2860_Business, Computer, and Information Technology PK-12_ML Math 6-9	6-8	1680	0
Christy Morrison	Yes	Instructional I_2810_2850_2860_Elementary K-6_MidLevel English 6-9_MidLevel Math 6-9	6-8	1680	0
Kathleen Pavkovich	Yes	Instructional II_2860_6800_MidLevel Math 6-9_Math 7-12	6-8	1680	0
Marcela Rodriguez	Yes	Instructional I_8420_Chemistry 7-12	6-8	1680	0
Lauren Roussel	Yes	Instructional I_8875_Social Studies 7-12	6-8	1680	0
Shari Trella	Yes	Instructional I_1603_3100_Business-Computer-Info Tech PK-12_Grades 4-8 (All subjects 4-6, Mathematics 7-8)	K-5	1680	0
Jennifer Shoaf	No	Instructional II_2810_Elementary K-6	PK-12	1680	100

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Paul Pupi	Yes	Educational Specialist II_Administrative I_1837_1115_Secondary School Counselor 7-12_Principal PK-12	PK-12	1680	0
Rachel Lambert	Yes	Instructional II_Administrative II_2810_2860_1115_Elementary K-6_MidLevel Math 6-9_Principal PK-12	K-5	1680	0
Michael Hissam	Yes	Instructional II_3230_English 7-12	PK-12	1680	0
Christine Crow	Yes	Instructional II_Administrative II_8825_8865_1115_Citizenship 7-12_Social Science 7-12_Principal PK-12	PK-12	1680	0
Mark Iannini	Yes	Instructional II_Administrative I_Supervisory_Letter of Eligibility_2810_9225_1115_9215_1150_Elementary K-6_Special Education PK-12_Principal PK-12_Supervisor Special Education PK-12_Superintendane PK-12	PK-12	1680	0
Clarabelle Cipriano-Ortiz	Yes	Instructional II_Progran Specialist_2810_4499_Elementary K-6_English as a Second Language (ESL) PK-12 (Not HQ because the state change criteria 2019/2020 SY requiring ESL Certification and content certification; teaching HS and only has Elementary Certification)	PK-12	1680	0
Katelyn Grinnik	Yes	Instructional I_Program Specialist_2810_4499_Elementary K-6_English as a Second Language (ESL) PK-12 (Not HQ because the state change criteria 2019/2020 SY requiring ESL Certification and content certification; teaching HS and only has Elementary Certification)	PK-12	1680	0
Adina Marks-Vescio	Yes	Instructional II_Program Specialist_Administrative I_3230_7650_4499_1115_English 7-12_Reading Specialist PK-12_English as a Second Language (ESL) PK-12_Principal PK-12	PK-12	1680	0
Nicole Snyder	Yes	Instructional I_Program Specialist_2810_3200_7650_4499_Elementary K-6_Communications 7-12_Reading Specialist PK-12_English as a Second Language (ESL) PK-12	PK-12	1680	0
Jared Buck	Yes	Instructional I_4805_Health & Physical Education PK-12	PK-12	1680	0
Jacob Ludwig	Yes	Instructional II_4805_Health & Physical Education PK-12	PK-12	1680	0
Afton Pelton	Yes	Instructional II_2860_4805_MidLevel Math 6-9_Health & Physical Education PK-12	PK-12	1680	0
Marcella Roach	Yes	Instructional II_4805_Health & Physical Education PK-12	PK-12	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Jerald Barris	Yes	Instructional II_Administrative II_Administrative_Letter of Eligibility_Supervisory_2810_2850_2860_9225_1115_1150_1160_2300_9215_Elementary K-6_MidLevel English 6-9_MidLevel Math 6-9_Special Education PK-12_Principal PK-12_Superintendent PK-12_IU Executive Director PK-12_Career and Technical Adminstrative Director 7-12_Supervisor Special Education PK-12	9-12	1680	0
Kevin Romasco	Yes	Instructional II_Administrative II_6800_1115_Math 7-12_Principal PK-12	6-8	1680	0
Danielle Schlessinger	Yes	Instructional II_Administrative II_3230_1115_English 7-12_Principal PK-12	9-12	1680	0
Shawn Lanious	Yes	Instructional II_Administrative II_Administrative_Letter of Eligibility_2810_2870_2880_1603_1115_2300_1150_Elementary K-6_MidLevel Citizenship 6-9_MidLevel Science 6-9_Business Computer Info PK-12_Principal PK-12_Career & Technical Administrative Director 7-12_Superintendent PK-12	K-5	1680	0
Nina Hronas	Yes	Instructional II_2810_7650_9235_Elementary K-6_Reading Specialist PK-12_Mental and/or Physical Handicapped PK-12	PK-12	1680	0
Edward Monahan	Yes	Instructional I_2825_2826_7650_9226_Grades PK-4_Grades 5-6_Reading Specialist PK-12_Special Education PK-8	PK-12	1680	0
Megan Williams	Yes	Instructional I_Endorsement_2825_7650_9226_1182_Grades PK-4_Reading Specialist PK-12_Special Education PK-8_Instructional Coach PK-12	PK-12	1680	0
Matthew Martinez	Yes	Educational Specialist II_1839_Elementary & Secondary School Counselor PK-12	6-8	1680	0
Catherine Ruddy	Yes	Educational Specialist I_1839_Elementary & Secondary School Counselor PK-12	6-8	1680	0
Jillian Bartman	Yes	Educational Specialist I_1839_Elementary & Secondary School Counselor PK-12	9-12	1680	0
Kristin Trenholm	Yes	Educational Specialist II_1837_Secondary School Counselor 7-12	9-12	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Lyndsay Bittner	Yes	Instructional I_Educational Specialist I_2810_2840_1836_1839_Elementary K-6_Early Childhood N-3_Elementary School Counselor K-6_Elementary & Secondary School Counselor PK-12	K-5	1680	0
Lindsey Davies	Yes	Educational Specialist II_1839_Elementary-Secondary School Counselor PK-12	K-5	1680	0
Brenda Aikey Trotta	Yes	Educational Specialist I_1890_School Nurse PK-12	PK-12	1680	0
Rose Costellic	Yes	Educational Specialist I_1890_School Nurse PK-12	PK-12	1680	0
Janet Crouse	Yes	Educational Specialist II_1890_School Nurse PK-12	PK-12	1680	0
Virginia Fath	Yes	Educational Specialist I_1890_School Nurse PK-12	PK-12	1680	0
Kathryn Marik	Yes	Education Specialist II_1890_School Nurse PK-12	PK-12	1680	0
Dana Marquis	Yes	Educational Specialist II_1890_School Nurse PK-12	PK-12	1680	0
Ronald Hockman	Yes	Educational Specialist II_1875_School Psychologist PK-12	PK-12	1680	0
Krista Long	Yes	Educational Specialist II_1875_School Psychologist PK-12	PK-12	1680	0
Michael Pope	Yes	Educational Specialist II_1875_School Psychologist PK-12	PK-12	1680	0
Kelsey Potts	Yes	Educational Specialist II_1875_School Psychologist PK-12	PK-12	1680	0
Brandon Santiago	Yes	Educational Specialist II_1875_School Psychologist PK-12	PK-12	1680	0
Loriann Erickson	Yes	Instructional II_Administrative II_Supervisory_2810_9225_1115_9215_Elementary K-6_Special Education PK-12_Principal PK-12_Supervisor of Special Education PK-12	PK-12	1680	0
Lindsay Gardner	Yes	Instructional II_Supervisory_ Administrative I_2810_7650_9225_9215_1115_Elementary K-6_Reading Specialist PK-12_Supervisor of Special Education PK-12_Special Education PK-12_Principal PK-12	PK-12	1680	0
Michael Shoaf	Yes	Instructional II_Administrative II_Supervisory_2810_9225_1115_9215_Elementary K-6_Special Education PK-12_Principal PK-12_Supervisor of Special Education PK-12	PK-12	1680	0
Katie Abbott	Yes	Instructional I_3100_9231_Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8)_Special Education PK-12	PK-12	1680	0
Jessica Altman	Yes	Instructional II_Endorsement_2810_9226_1180_Elementary K-6_Special Education PK-8_Autism PK-12	K-5	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Jane Anderson	Yes	Instructional I _2810_2840_2850_2870_9226_Elementary K-6_Early Childhood N-3_MidLevel English 6-9_MidLevel Citizenship 6-9_Special Education PK-8	PK-12	1680	0
Gina Anitori	Yes	Instructional II_Endorsement_2825_9226_1184_Grades PK-4_Special Education PK-8_Online Instruction Program PK-12	6-8	1680	0
Lisa Arnold	Yes	Instructional II_2860_9235_MidLevel Math 6-9_Mental and/or Physical Handicapped PK-12	6-8	1680	0
Cara Atkinson	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Nicole Basile	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	PK-12	1680	0
Chris Becker	Yes	Instructional II_Administrative I_2810_9225_1115_Elementary K-6_Special Education PK-12_Principal PK-12	PK-12	1680	0
Rachel Becker	Yes	Instructional I_2825_9231_Grades PK-4_Special Education PK-12	K-5	1680	0
Lindsey Beegle	Yes	Instructional II_Supervisory_2810_7650_9225_9215_Elementary K-6_Reading Specialist PK-12_Special Education PK-12_Supervisor Special Education PK-12	PK-12	1680	0
Amanda Bell	Yes	Instructional I_2810_2840_9225_Elementary K-6_Early Childhood Education N-3_Special Education PK-12	9-12	1680	0
Justine Bevins	Yes	Instructional II_2810_8440_9225_Elementary K-6_Earth and Space Science_Special Education PK-12	PK-12	1680	0
Jessica Black	Yes	Instructional II_2825_9226_Grades PK-4_Special Education PK-8	K-5	1680	0
Nichole Blackmore	Yes	Instructional II_2825_3100_9226_Grades PK-4_Grades 4-8 (All subjects 4-6 Math 7-8)_Special Education PK-8	6-8	1680	0
Kaitlynn Boyer	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	6-8	1680	0
Jessica Bridge	Yes	Instructional II_2825_3230_7650_9226_Grades PK-4_English 7-12_Reading Specialist PK-12_Special Education PK-8	K-5	1680	0
Andrea Brittner	Yes	Instrucational I_2825_7650_9226_Grades PK-4_Reading Specialist PK-12_Special Education PK-8	PK-12	1680	0
Sara Bryan	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	K-5	1680	0
Carly Bryson	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	PK-12	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Elaina Campbell	Yes	Instructional II_Supervisory_Administrative I_2825_3100_7205_9226_9227_9215_1115_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_Supervisor Special Education PK-12_Principal PK-12	6-8	1680	0
Allison Carland	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	6-8	1680	0
Nicole Carson	Yes	Instructional II_2825_2826_9226_Grades PK-4_Grades 5-6_Special Education PK-8	K-5	1680	0
Amy Checkan	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Meghan Checkan	Yes	Instructional II_2810_9226_Elementary K-6_Special Education PK-8	PK-12	1680	0
Erin Cheddar	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Kinsey Cherek	Yes	Instructional II_2810_3230_9225_Elementary K-6_English 7-12_Special Education PK-12	PK-12	1680	0
Janine Coble	Yes	Instructional I_8405_9225_Biology 7-12_Special Education PK-12	9-12	1680	0
Vickey Corak	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	6-8	1680	0
Kristy Coyne	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Meagan Crawford	Yes	Instructional II_2825_9226_Grades PK-4_Special Education PK-8	6-8	1680	0
Ashley Crook	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	6-8	1680	0
Erica DeArment	Yes	Instructional I_2825_9226_9229_Grades PK-4_Special Education PK-8_Special Education Expansion 7-12	PK-12	1680	0
Brooke DeRose	Yes	Instrucational I_2825_9226_Grades PK-4_Special Education PK-8	PK-12	1680	0
Justin DeWitt	Yes	Instructional II_9225_Special Education PK-12	PK-12	1680	0
Ian Docherty	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-12	PK-12	1680	0
Kara Eckels	Yes	Instructional II_2825_3100_3100_3230_8875_9226_9227_7650_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)_English 7-12_Social Studies 7-12_Special Education PK-8_Special Education 7-12_Reading Specialist PK-12	PK-12	1680	0
Brianna Estel	Yes	Instructional II_3230_8875_9225_English 7-12_Social Studies 7-12_Special Education PK-12	PK-12	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Jenny Fath	Yes	Instructional II_2810_2840_9225_Elementary K-6_Early Childhood N-3_Special Education PK-12	PK-12	1680	0
Julie Fisher	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	6-8	1680	0
Thomas Ford	Yes	Instructional I_2810_2850_9225_Elementary K-6_MidLevel English 6-9_Special Education PK-12	PK-12	1680	0
Maria Frem	Yes	Instructional I_3100_9226_Grades 4-8 (All subjects 4-6, Science 7-8)_Special Education PK-8	6-8	1680	0
Sarah Fritz	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Laura Giering	Yes	Instructional II_2825_7650_9226_Grades PK-4_Reading Specialist PK-12_Special Education PK-8	PK-12	1680	0
Taylor Guthrie	Yes	Instructional II_2825_9226_Grades PK-4_Special Education PK-8	PK-12	1680	0
Elizabeth Hainaut	Yes	Instructional I_3230_8875_9227_English 7-12_Social Studies 7-12_Special Education 7-12	9-12	1680	0
Beth Haus	Yes	Instructional II_2810_3230_9225_Elementary K-6_English 7-12_Special Education PK-12	6-8	1680	0
Kristin Helf	Yes	Instructional II_2810_3230_9225_Elementary K-6_English 7-12_Special Education PK-12	6-8	1680	0
Emily Hockensmith	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Angela Hodgson	Yes	Instructional I_Endorsement_2810_9225_1180_Elementary K-6_Special Education PK-12_Autism PK-12	PK-12	1680	0
Stephanie Holtz	Yes	Instructional I_2825_2826_9226_Grades Grades PK-4_Grades 5-6_Special Education PK-8	6-8	1680	0
Bonnie Hunter	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	6-8	1680	0
Holly Hurlock	Yes	Instructional II_2850_2860_3230_9225_MidLevel English 6-9_MidLevel Math 6-9_English 7-12_Special Education PK-12	9-12	1680	0
Jaymie Jamison	Yes	Instructional II_2825_9226_Grades PK-4_Special Education PK-8	PK-12	1680	0
Kristin Jeffers	Yes	Instructional II_Education Specialist I_2810_9225_1836_Elementary K-6_Special Education PK-12_Elementary School Counselor K-6	PK-12	1680	0
Kayla Johnson	Yes	Instructional I_2825_9225_Grades PK-4_Special Education PK-8	PK-12	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Jessica Karas	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	PK-12	1680	0
Stacy Killian	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Patricia Kozimer	Yes	Instructional II_Supervisory_2810_9225_9215_Elementary K-6_Special Education PK-12_Supervisor of Special Education PK-12	PK-12	1680	0
Kaylee Lake	Yes	Instructional II_Endorsement_2810_7650_9225_1182_Elementary K-6_Reading Specialist PK-12_Special Education PK-12_Instructional Coach PK-12	K-5	1680	0
Drew Lewis	Yes	Instructional I_8875_9225_Social Studies 7-12_Special Education N-12	PK-12	1680	0
Justin Lindner	Yes	Instructional I_2810_9235_Elementary K-6_Mental and/or Physical Handicapped K-12	6-8	1680	0
Lacey Lodovico	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Kylie Malesic	Yes	Instructional II_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	PK-12	1680	0
Marissa Mangie	Yes	Instructional II_2810_7650_9225_Elementary K-6_Reading Specialist PK-12_Special Education PK-12	PK-12	1680	0
Teresa Martin	Yes	Instructional II_2810_2870_9235_Elementary K-6_MidLevel Citizenship 6-9_Mental and/or Physical Handicapped	PK-12	1680	0
Jennifer Masterson	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	6-8	1680	0
Jeffrey Maurizi	Yes	Instructional I_8825_8875_9225_Citizenship 7-12_Social Studies 7-12_Special Education PK-12	9-12	1680	0
Matthew McDonald	Yes	Instructional I_2810_3230_9225_Elementary K-6_English 7-12_Special Education PK-12	9-12	1680	0
Krista McGee	Yes	Instructional II_Program Specialist_2825_9226_4499_Grades PK-4_Special Education PK-8_English as a Second Language (ESL) PK-12	6-8	1680	0
Jessica Medich	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	K-5	1680	0
Noah Medich	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Brittany Mentel	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	K-5	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number or Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Kelly Mesko	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Jennifer Miller	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Sarah Miller	Yes	Instructional II_2825_9226_Grades PK-4_Special Education PK-8	PK-12	1680	0
Lynda Mineard	Yes	Instructional II_2810_2840_9235_Elementary K-6_Early Childhood Education N-3_Mental and/or Physical Handicapped PK-12	PK-12	1680	0
Catherine Mininni	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Timothy Moore	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Bethanie Moreschi	Yes	Instructional I_2810_2850_2860_9225_Elementary K-6_ML English 6-9_ML Math 6-9_Special Education PK-12	PK-12	1680	0
Jeffrey Musher	Yes	Instructional II_2825_9226_Grades PK-4_Special Education PK-8	PK-12	1680	0
Sean Nagle	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	K-5	1680	0
Leah Nocera	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Audrey Noland	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Sarah Ochtun	Yes	Instructional II_2810_7650_9225_Elementary K-6_Reading Specialist PK-12_Special Education PK-12	PK-12	1680	0
Sarah Peck	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Jessie Peterson	Yes	Instructional I_2810_9226_Elementary K-6_Special Education PK-8	PK-12	1680	0
Chelsea Phillips	Yes	Instructional II_2810_2860_9225_Elementary K-6_MidLevel Math 6-9_Special Education PK-12	PK-12	1680	0
Julianne Pitzer	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	6-8	1680	0
David Prezgay	Yes	Instructional II_Administrative I_9225_1115_Special Education PK-12_Principal PK-12	PK-12	1680	0
Brittany Prisuta	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Dayna Raber	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Meagan Rankin	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	K-5	1680	0
Kelly Rape	Yes	Instructional I_2810_2850_9225_Elementary K-6_MidLevel English 6-9_Special Education PK-12	PK-12	1680	0
Danielle Reda	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Amy Reed	Yes	Instructional II_2825_9226_Grades PK-4_Special Education PK-8	K-5	1680	0

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Michelle Ritton	Yes	Instructional II_Endorsement_2825_9225_1180_Grades PK-4_Special Education PK-12_Autism PK-12	K-5	1680	0
Tiffany Robinson	Yes	Instructional II_2810_9235_Elementary K-6_Mental and/or Physical Handicapped K-12	PK-12	1680	0
Jennifer Rudzik	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Stephanie Rukavina	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	K-5	1680	0
James Rupert	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	9-12	1680	0
Rebecca Russell	Yes	Instructional II_Letter of Equivalency_3230_9227_1185_English 7-12_Special Education 7-12_Masters's Equivalency	PK-12	1680	0
Sharon Schaffer	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Michele Sebastian	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Jamie Seelman	Yes	Instructional I_2810_2850_2860_9225_Elemenatry K-6_MidLevel English_MidLevel Math_Special Education PK-12	6-8	1680	0
Kaitlin Selby	Yes	Instructional II_2825_9226_9229_Grades PK-4_Special Education PK-8_Special Education Expansion 7-12	PK-12	1680	0
Leah Selvaggio	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	K-5	1680	0
Mark Seminara	Yes	Instructional II_8875_9225_Social Studies 7-12_Special Education PK-12	6-8	1680	0
Nichole Seminara	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Sydney Servello	Yes	Instructional I_2825_9231_Grades PK-4_Special Education PK-12	PK-12	1680	0
Angelica Shaffer	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Jenna Shedlock	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Monika Sonsini	Yes	Instructional I_9231_Special Education PK-12	6-8	1680	0
David Soose	Yes	Instructional I_2810_2860_9225_Elementary K-6_MidLevel Math 7-9_Special Education N-12	PK-12	1680	0
Amanda Springer	Yes	Instructional II_Administrative I_2810_9225_1115_Elementary K-6_Special Education PK-12_Principal PK-12	6-8	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Jacob Springer	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	6-8	1680	0
Melonie Starr	Yes	Instructional I_9225_Special Education PK-12	PK-12	1680	0
Nicole Steinbach	Yes	Instructional II_2825_2826_9226_9229_Grades PK-4_Grades 5-6_Special Education PK-8_Special Education Expansion 7-12	K-5	1680	0
Erica Stickel	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Paula Strati	Yes	Instructional II_2825_9226_Grades PK-4_Special Education PK-8	K-5	1680	0
Brienne Stuble	Yes	Instructional II_Supervisory_2810_9225_9215_Elementary K-6_Special Education PK-12_Supervisor Special Education PK-12	PK-12	1680	0
Katherine Taylor	Yes	Instructional I_2810_2840_9225_Elementary K-6_Early Childhood N-3_Special Education PK-12	9-12	1680	0
Erin Urban	Yes	Instructional II_1405_9225_Art PK-12_Special Education PK-12	PK-12	1680	0
Jennifer Vanucci	Yes	Instructional II_9225_Special Education PK-12	PK-12	1680	0
David Veon	Yes	Instructional II_2810_7650_9226_Elementary K-6_Reading Specialist_Special Education PK-8	PK-12	1680	0
Bradley Vitale	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Athena Wahal	Yes	Instructional I_2810_2850_2860_9225_Elementary K-6_MidLevel English 6-9_MidLevel Math 6-9_Special Education PK-12	PK-12	1680	0
Kristy Waldroup	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Juliana Wayman	Yes	Instructional I_2825_9231_Grades PK-4_Special Education PK-12	PK-12	1680	0
Heather Wehman	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Eric White	Yes	Instructional I_1405_3230_8875_9225_Art PK-12_English 7-12_Social Studies 7-12_Special Education PK-12	6-8	1680	0
Kristi Williams	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Kristin Williams	Yes	Instructional I_2810_9235_Elementary K-6_Mental and/or Physical Handicapped PK-12	PK-12	1680	0
Elizabeth Wistuk	Yes	Instructional II_2860_3230_8875_9225_ML Math 6-9_English 7-12_Social Studies 7-12_Special Education PK-12	PK-12	1680	0
Ashlee Woznicki	Yes	Instructional II_2810_9225_Elementary K-6_Special Education PK-12	PK-12	1680	0
Matthew Abel	Yes	Instructional II_6800_Math 7-12	6-8	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Britney Adrian	Yes	Instructional I_2825_9231_Grades PK-4_Special Education PK-12	K-5	1680	0
Jessica Allen	Yes	Instructional II_8405_Biology 7-12	9-12	1680	0
John Ames	Yes	Instructional II_3230_English 7-12	6-8	1680	0
Emilee Atkins	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Jennifer Autieri Dukovich	Yes	Instructional I_3230_9225_English 7-12_Special Education PK-12	6-8	1680	0
Kerry Baker	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Peyton Baker	Yes	Instructional I_3230_English 7-12	6-8	1680	0
Christina Ballard	Yes	Instructional II_3230_English 7-12	6-8	1680	0
Tracy Batzli	Yes	Instructional II_2810_2860_7650_Elementary K-6_MidLevel Math 6-9_Reading Specialist PK-12	K-5	1680	0
Jennifer Behr	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Brian Blanker	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	K-5	1680	0
Robert Boord	Yes	Instructional I_8875_Social Studies 7-12	6-8	1680	0
Sandra Boyer	Yes	Instructional II_7205_Music PK-12	9-12	1680	0
Kathleen Burkhead	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	K-5	1680	0
Erin Butler	Yes	Instructional II_8420_8450_8470_Chemistry 7-12_General Science 7-12_Physics 7-12	9-12	1680	0
Sarah Carr	Yes	Instructional II_6800_Math 7-12	6-8	1680	0
Susan Charlton	Yes	Instructional II_6800_Math 7-12	9-12	1680	0
Sarah Clites	Yes	Instructional II_3230_English 7-12	9-12	1680	0
Brooke Colavecchia	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Kate Colbert	Yes	Instructional I_2825_9226_Grades PK-4_Special Education PK-8	K-5	1680	0
Whitney Conjeski	Yes	Instructional II_8875_Social Studies 7-12	9-12	1680	0
Bobbi Jo Corradi	Yes	Instructional II_Administrative I_2810_1115_Elementary K-6_Principal PK-12	K-5	1680	0
Brandon Cowell	Yes	Instructional I_3230_English 7-12	9-12	1680	0
Bridget Curry	Yes	Instructional II_8405_Biology 7-12	9-12	1680	0
Melissa D'Amico	Yes	Instructional II_6800_Math 7-12	6-8	1680	0
Peter D'Arcangelo	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Bryan Davidson	Yes	Instructional II_3230_8875_English 7-12_Social Studies 7-12	9-12	1680	0
Mara Davies	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Nicole Davis	Yes	Instructional II_Administrative I_6800_1115_Math 7-12_Principal PK-12	6-8	1680	0
Alyssa Deluca	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Patricia DeVincentis	Yes	Instructional I_4810_8405_8450_Health PK-12_Biology 7-12_General Science 7-12	6-8	1680	0
Julie Dinaples	Yes	Instructional II_3230_English 7-12	9-12	1680	0
Christine Dioguardi	Yes	Instructional I_2810_2850_Elementary K-6_MidLevel English 6-9	6-8	1680	0
Lori Dodd	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Amanda Dunst	Yes	Instructional II_Administrative I_8875_1115_Social Studies 7-12_Principal PK-12	9-12	1680	0
Cassandra Durbin	Yes	Instructional I_6800_Math 7-12	6-8	1680	0
Cory Eaton	Yes	Instructional I_8875_Social Studies 7-12	6-8	1680	0
Tyler Ellis	Yes	Instructional I_2810_2880_Elementary K-6_MidLevel Science 6-9	6-8	1680	0
Claire Fauzey	Yes	Instructional II_Educational Specialist I_Administrative I_2850_2860_3200_8875_1836_1837_1115_MidLevel English 6-9_MidLevel Math 6-9_Communications 7-12_Social Studies 7-12_Elementary Counselor K-6_Secondary Counselor 7-12_Principal PK-12	6-8	1680	0
Mark Felbinger	Yes	Instructional II_2810_2870_Elementary K-6_MidLevel Citizenship 6-9	6-8	1680	0
Christopher Fennig	Yes	Instructional II_8420_Chemistry 7-12	9-12	1680	0
Rebecca Ferraro	Yes	Instructional I_3230_9227_English 7-12_Special Education 7-12	9-12	1680	0
Jennifer Flaugh	Yes	Instructional II_8405_8450_Biology 7-12_General Science 7-12	9-12	1680	0
Brittny Flora	Yes	Instructional II_1603_2810_Business Computer Info Tech PK-12_Elementary K-6	K-5	1680	0
Katie Forse	Yes	Instructional I_8405_Biology 7-12	9-12	1680	0
John Fox	Yes	Instructional I_6800_Math 7-12	6-8	1680	0
Shannon Frederick	Yes	Instructional II_2810_Elemenatry K-6	K-5	1680	0
Elizabeth Frioni	Yes	Instructional I_6800_Math 7-12	6-8	1680	0
Shannon Gaul	Yes	Instructional I_2810_Elementary K-6	K-5	1680	0
Benjamin Gelzheiser	Yes	Instructional II_Administrative I_3230_8875_1115_English 7-12_Social Studies 7-12_Principal PK-12	9-12	1680	0
Lindsay Glass	Yes	Instructional II_2810_2840_Elementary K-6_Early Childhood N-3	K-5	1680	0
Jessica Gogia	Yes	Instructional I_2810_Elementary K-6	K-5	1680	0
Kate Grable	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Emily Gratteri	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Peter Gratz	Yes	Instructional I_8450_8875_General Science 7-12_Social Studies 7-12	6-8	1680	0

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Janice Gural	Yes	Instructional II_2810_2860_Elementary K-6_MidLevel Math 6-9	6-8	1680	0
Emily Hambleton	Yes	Instructional II_1603_1657_6075_6800_8405_8420_8470_8875_9227_Business Computer Info Tech PK-12_Computer Science 7-12_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	1680	0
Matthew Harvey	Yes	Instructional II_8440_Earth and Space Science 7-12	6-8	1680	0
Megan Harvey	Yes	Instructional I_4810_8405_8450_Health PK-12_Biology 7-12_General Science 7-12	6-8	1680	0
Christine Hawthorne	Yes	Instructional II_6800_Math 7-12	6-8	1680	0
Kimberly Herman	Yes	Instructional II_8875_Social Studies 7-12	9-12	1680	0
Meghan Heymann	Yes	Instructional I_3100_3100_8450_Grades 4-8 (all subjects 4-6; Math 7-8)_Grades 4-8 (All subjects 4-6; science 7-8)_General Science 7-12	9-12	1680	0
Laurie Hiles	Yes	Instructional II_8420_Chemistry 7-12	6-8	1680	0
Elizabeth Hills	Yes	Instructional II_8440_8450_Earth and Space Science 7-12_General Science 7-12	6-8	1680	0
Amanda Hoffman	Yes	Instructional II_Program Specialist_1405_4490_4499_Art PK-12_Spanish PK-12_English as a Second Language (ESL) PK-12	9-12	1680	0
Richard Holman	Yes	Instructional II_8875_Social Studies 7-12	9-12	1680	0
Melissa Honeychuck	Yes	Instructional II_3230_English 7-12	6-8	1680	0
Tyler Hood	Yes	Instructional I_2825_Grades PK-4	K-5	1680	0
Amanda Hoover	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Daniel Houlihan	Yes	Instructional I_8875_Social Studies 7-12	9-12	1680	0
Ryan Huber	Yes	Instructional I_4490_Spanish PK-12	9-12	1680	0
Anne Hudson	Yes	Instructional I_2810_2870_Elementary K-6_MidLevel Citizenship 6-9	6-8	1680	0
Amanda Huss	Yes	Instructional I_8420_Chemistry 7-12	9-12	1680	0
Katie Hutchison-Stowers	Yes	Instructional I_8875_Social Studies 7-12	9-12	1680	0
Lauren Ionadi	Yes	Instructional II_2810_2860_Elementary K-6_MidLevel Math 6-9	6-8	1680	0
Maryanne Jahn	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Jeremiah Johnson	Yes	Instructional II_3230_English 7-12	9-12	1680	0
Kelly Jones	Yes	Instructional II_3230_English 7-12	9-12	1680	0
Katherine Kalsey	Yes	Instructional I_2810_Elementary K-6	K-5	1680	0
Andrea Karmazyn	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
Danine Kelly	Yes	Instructional II_Administrative _8405_8450_1115_Biology 7-12_General Science 7-12_Principal PK-12	6-8	1680	0
Jennifer Kent	Yes	Instructional I _2810_2840_Elementary K-6_Early Childhood N-3	K-5	1680	0
Rachel Klemencic	Yes	Instructional II_4410_French PK-12	9-12	1680	0
Chelsea Kmetz	Yes	Instructional II_6800_Math 7-12	9-12	1680	0
Christine Koprivnikar	Yes	Instructional I _2810_Elementary K-6	K-5	1680	0
Virginia Kotok	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	1680	0
Kristin Kovacs	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Kara Kowalczyk	Yes	Instructional II_8405_Biology 7-12	6-8	1680	0
Cori Kusik	Yes	Instructional I _3230_English 7-12	9-12	1680	0
Abigail Kuwik	Yes	Instructional I _8405_Biology 7-12	9-12	1680	0
Lauren Levendusky	Yes	Instructional I _2810_Elementary K-6	K-5	1680	0
Noah Lewis	Yes	Instructional I _8875_Social Studies 7-12	6-8	1680	0
Jennifer Liptak	Yes	Instructional II_1603_1668_Business Computer Info Technology PK-12_Marketing-District Education Teacher Coordinator 7-12	9-12	1680	0
Kayla-Jo Loughran	Yes	Instructional I_Administrative I _8875_1115_Social Studies 7-12_Principal PK-12	9-12	1680	0
Christine Lupinacci	Yes	Instructional II_8875_Social Studies 7-12	6-8	1680	0
Courtney Lutch	Yes	Instructional II_Program Specialist_2860_3230_4499_MidLevel Math 6-9_English 7-12_English as a Second Language (ESL) PK-12	6-8	1680	0
Katelyn Mattas	Yes	Instructional I _2825_Grades PK-4	K-5	1680	0
Antonio Mauro	No		9-12	1680	100
April McCaslin	Yes	Instructional I _3230_8405_English 7-12_Biology 7-12	6-8	1680	0
Katie McGuire	Yes	Instructional II_2850_8875_9225_MidLevel English 6-9_Social Studies 7-12_Special Education PK-12	9-12	1680	0
Kristy McKnight	Yes	Instructional I _2810_4490_Elementary K-6_Spanish PK-12	K-5	1680	0
Blake Meehan	Yes	Instructional II_1603_Business Computer Information Technology PK-12	9-12	1680	0
Dena Mihalsky	Yes	Instructional I _8405_8440_Biology 7-12_Earth and Space Science 7-12	9-12	1680	0
Lisa Monit	Yes	Instructional I _2810_Elementary K-6	K-5	1680	0
Kelli Moon	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Kristin Murli	Yes	Instructional II_8405_Biology 7-12	9-12	1680	0

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Brandy Napoli	Yes	Instructional I_2810_2850_Elementary K-6_MidLevel English 6-9	K-5	1680	0
Ryan Napolitan	Yes	Instructional I_6800_Math 7-12	6-8	1680	0
Beth Narad	Yes	Instructional I_6800_Math 7-12	9-12	1680	0
Juliette Nasiadka	Yes	Instructional II_Administrative_5600_8875_1115_Family Consumer Science PK-12_Social Studies 7-12_Principal PK-12	9-12	1680	0
Orsola Nebel	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Christina Nelson	Yes	Instructional II_2810_3230_Elementary K-6_English 7-12	K-5	1680	0
Dane O'Brien	Yes	Instructional I_2810_Elementary K-6	K-5	1680	0
Rachel Oravec	Yes	Instructional II_3200_3230_Communications 7-12_English 7-12	9-12	1680	0
Brian Partyka	Yes	Instructional II_8875_Social Studies 7-12	9-12	1680	0
Mark Perich	Yes	Instructional I_6800_Math 7-12	9-12	1680	0
Paul Pero	Yes	Instructional II_8875_4490_Social Studies 7-12_Spanish PK-12	9-12	1680	0
Elizabeth Podolak	Yes	Instructional II_3230_English 7-12	6-8	1680	0
Robert Pyle	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Angela Quear	Yes	Instructional II_2810_2880_7650_Elementary K-6_MidLevel Science 6-9_Reading Specialist PK-12	K-5	1680	0
Sullivan Randall	Yes	Instructional I_2825_Grades PK-4	K-5	1680	0
Kimberly Rangel	Yes	Instructional I_2810_7650_Elementary K-6_Reading Specialist PK-12	K-5	1680	0
Erica Reese	Yes	Instructional I_2810_2840_7650_Elementary K-6_Early Childhood N-3_Reading Specialist PK-12	K-5	1680	0
Kimberly Refosco	Yes	Instructional I_4490_Spanish PK-12	9-12	1680	0
Rebecca Rettinger	Yes	Instructional II_2810_2860_9225_Elementary K-6_MidLevel Math 6-9_Special Education PK-12	6-8	1680	0
Nicholas Rhodes	Yes	Instructional II_6800_Math 7-12	9-12	1680	0
Denise Rivera Lopez	Yes	Instructional II_Program Specialist_4490_9225_9290_4499_Spanish PK-12_Special Education PK-12_Visually Impaired PK-12_ESL PK-12	9-12	1680	0
Kathryn Rizzo	Yes	Instructional II_2810_2850_3200_3230_Elementary K-6_MidLevel English 6-9_Communications 7-12_English 7-12	6-8	1680	0
Michelle Rodgers	Yes	Instructional II_8875_Social Studies 7-12	9-12	1680	0
Mary Rohanna	Yes	Instructional II_Educational Specialist I_2810_1825_Elementary K-6_Instructional Technology Specialist PK-12	K-5	1680	0
Christopher Roman	Yes	Instructional II_Educational Specialist I_6800_1825_Math 7-12_Instructional Technology Specialist PK-12	9-12	1680	0

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Kelly Romasco	Yes	Instructional II_Administrative I_Letter of Eligibility_Supervisory_7205_1115_1150_2915_Music PK-12_Principal PK-12_Superintendent PK-12_Supervisor Curriculum & Instruction PK-12	9-12	1680	0
Patricia Roseman	Yes	Instructional II_Program Specialist_3230_4499_English 7-12_English as a Second Language (ESL) PK-12	6-8	1680	0
Michele Rossell	Yes	Instructional I_6800_Math 7-12	6-8	1680	0
Logan Salicce	Yes	Instructional I_3230_English 7-12	9-12	1680	0
Stacy Sampson	Yes	Instructional II_Administrative I_2810_2860_1115_Elementary K-6_MidLevel Math 6-9_Principal PK-12	6-8	1680	0
Beth Scarlatelli	Yes	Instructional I_8405_8440_Biology 7-12_Earth and Space Science 7-12	9-12	1680	0
Melanie Schlotterbeck	Yes	Instructional II_3230_English 7-12	6-8	1680	0
Marla Schwab	Yes	Instructional I_2810_2840_9225_Elementary K-6_Early Childhood N-3_Special Education PK-12	K-5	1680	0
Erik Sculli	Yes	Instructional I_2810_3230_8875_Elementary K-6_English 7-12_Social Studies 7-12	9-12	1680	0
Jennifer Sears	Yes	Instructional II_8405_8420_Biology 7-12_Chemistry 7-12	6-8	1680	0
Heather Sheyn	Yes	Instructional I_2810_2840_Elementary K-6_Early Childhood N-3	K-5	1680	0
Courtney Slovak	Yes	Instructional I_2810_9225_Elementary K-6_Special Education PK-12	K-5	1680	0
Dennis Smalley	Yes	Instructional II_Administrative I_6800_8405_1115_Math 7-12_Biology 7-12_Principal PK-12	6-8	1680	0
Jennifer Smith	Yes	Instructional II_3230_English 7-12	6-8	1680	0
Margaret Smith	Yes	Instructional II_3100_6800_Grades 4-8 (All subjects 4-6; Math 7-8)_Math 7-12	6-8	1680	0
Samantha Smith	Yes	Instructional II_3230_English 7-12	9-12	1680	0
Courtney Speaks	Yes	Instructional I_3230_English 7-12	9-12	1680	0
Abbey Stiger	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Sara Swogger	Yes	Instructional II_2810_7650_9225_Elementary K-6_Reading Specialist PK-12_Special Education PK-12	K-5	1680	0
JoAnna Taylor	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	1680	0
Alec Tesznar	Yes	Instructional I_6800_Math 7-12	9-12	1680	0
Lon Valentine	Yes	Instructional I_8875_Social Studies 7-12	9-12	1680	0

Full Name	PA Certified Yes/No	Area of Certification/Certification Type	Grades Teaching or Serving	Number of Hours Worked in Assignment (2023/2024)	Percentage of Time Areas not Certified
James Vanderschaaff	Yes	Instructional I_Administrative I_1115_8875_Social Studies 7-12_Principal PK-12	6-8	1680	0
Emily Velte	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	1680	0
John Venturella	Yes	Instructional II_2810_2870_9225_Elementary K-6_MidLevel Citizenship 6-9_Special Education PK-12	6-8	1680	0
Ashli Waida	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Deborah Wallace	Yes	Instructional II_8420_8450_Chemistry 7-12_General Science 7-12	9-12	1680	0
Megan West	Yes	Instructional I_3100_Grades 4-8 (All Subjects 4-6, Social Studies 7-8)	K-5	1680	0
Katelyn Wetzel	Yes	Instructional II_Administrative I_6800_1115_Math 7-12_Principal PK-12	6-8	1680	0
Alison Wojtkowiak	Yes	Instructional II_6800_Math 7-12	6-8	1680	0
Kara Yates	Yes	Instructional II_2810_Elementary K-6	K-5	1680	0
Jessica Yeager	Yes	Instructional II_6800_Math 7-12	6-8	1680	0
Miles Zimmerman	Yes	Instructional II_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	1680	0

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2024

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	7,102,624
	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	2,109,760
	6890	Other Revenues from Intermediary Sources	-

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	-
	6920	Contributions & Donations from Private Sources / Capital Contributions	3,615
	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	199,000,000
	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	14,537,414
	6980	Revenue from Community Service Activities	-
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	471,738
	6999	Other Revenues Not Specified Above	72,986
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)	170,399
	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)	5,144,693
	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	-
8700		FEDERAL STIMULUS FUNDING	
	8730	American Recovery and Reinvestment Act of 2009 (ARRA) Grants	-
	8740	CARES Act and CRRSA Act Funding	-
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	3,763
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	19,937
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			229,573,440

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2024

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		73,052,592
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY		42,911,134
1300	VOCATIONAL EDUCATION		-
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY		1,299,608
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		2,913,575
	2120 Guidance Services		6,115,921
	2130 Attendance Services		1,588,591
	2140 Psychological Services		626,014
	2150 Speech Pathology and Audiology Services		-
	2160 Social Work Services		-
	2170 Student Accounting Services		748,618
	2190 Other Pupil Personnel Services		1,635,337
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
	2210 Supervision of Educational Media Services		-

	2220	Technology Support Services	72,603
	2230	Educational Television Services	-
	2240	Computer-Assisted Instruction Support Services	-
	2250	School Library Services	-
	2260	Instruction and Curriculum Development Services	3,833,106
	2270	Instructional Staff Professional Development Services	267,518
	2280	Nonpublic Support Services	-
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	675,184
	2320	Board Treasurer Services	-
	2340	Staff Relations and Negotiations Services	-
	2350	Legal Services	621,504
	2360	Office of the Superintendent (Executive Director) Services	2,891,264
	2370	Community Relations Services	-
	2380	Office of the Principal Services	4,201,244
	2390	Other Administration Services	789,515
2400		SUPPORT SERVICES - PUPIL HEALTH	1,050,135
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	4,609,998
	2520	Purchasing Services	-
	2530	Warehousing and Distributing Services	2,540,000
	2540	Printing, Publishing and Duplicating Services	-
	2590	Other Support Services - Business	13,892,768
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	-
	2620	Operation of Buildings Services	3,310,035
	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)	126,683
	2660	Security Services	20,000
	2690	Other Operation and Maintenance of Plant Services	4,039,835
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	5,163,817
	2820	Information Services	1,795,531
	2830	Staff Services	1,112,723
	2840	Data Processing Services	-
	2850	State and Federal Agency Liaison Services	367,916
	2860	Management Services	-
	2890	Other Support Services Central	-
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	-
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	-
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	389,262
	3250	School Sponsored Athletics	5,804
3300		COMMUNITY SERVICES	
	3310	Community Recreation	54,046
	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	13,159
4200		EXISTING SITE IMPROVEMENT SERVICES	28,105
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	750,144
4600	EXISTING BUILDING IMPROVEMENT SERVICES	-
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	0
5200	FUND TRANSFERS	-
5300	TRANSFERS INVOLVING COMPONENT UNITS	-
5400	INTRAFUND TRANSFERS OUT	-
5800	SUSPENSE ACCOUNT	-
5900	BUDGETARY RESERVE	-
	TOTAL EXPENDITURES	183,513,288

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND
BALANCE AS OF JUNE 30, 2024**

46,060,152

THE ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2023



The Pennsylvania Cyber Charter School

Midland, Pennsylvania

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



The Pennsylvania Cyber Charter School

**THE ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2023

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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THE PENNSYLVANIA CYBER CHARTER SCHOOL

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Revenue Capacity:		
Assessed Value and Estimated Actual Value of Taxable Property.....		N/A
Direct and Overlapping Property Tax Rates		N/A
Principal Property Taxpayers.....		N/A
Property Tax Levies and Collections		N/A
Debt Capacity:		
Ratios of Outstanding Debt by Type.....		N/A
Ratios of General Bonded Debt Outstanding.....		N/A
Direct and Overlapping Governmental Activities Debt.....		N/A
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Pledged Revenue Coverage - The School has no pledged revenue		N/A
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INTRODUCTORY SECTION



The Pennsylvania Cyber Charter School

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.



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

January 10, 2024

To the Parents/Guardians of Pennsylvania Cyber Charter School students and the Board of Trustees
The Pennsylvania Cyber Charter School
Midland, PA 15059

The Annual Comprehensive Financial Report of the Pennsylvania Cyber Charter School (School) for the fiscal year ended June 30, 2023, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with management and 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's 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.

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Pennsylvania Cyber Charter School for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the fifth consecutive year that the School has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a School must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

About PA Cyber

Serving students in kindergarten through 12th grade, 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.



The Pennsylvania Cyber Charter School

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 three cyber charter schools accredited by the prestigious Middle States Association. Additionally, the National Collegiate Athletic Association accredits our curriculum and AdvancED accredits two of our three curriculum providers. 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 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.



The Pennsylvania Cyber Charter School

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 need of intervention. The following details the changes in the full-time equivalent (FTE) student enrollment for the current and past four fiscal years.

<u>Fiscal Year</u>	<u>FTE Student Enrollment</u>	<u>Percent Change</u>
2022-2023	10,738	-5.38%
2021-2022	11,349	-1.02%
2020-2021	11,466	8.99%
2019-2020	10,520	-0.73%
2018-2019	10,597	1.77%

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 and quality of services provided by the School continues to grow.

MAJOR INITIATIVES

The School continues to focus and serve its students in accordance with its vision 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 remedial instruction when needed.



The Pennsylvania Cyber Charter School

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, recognizing 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 is also 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 School's management.

As part of the School's Single Audit, 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 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 Board of Trustees. Annual appropriated budgets are adopted for the general fund. The final budget 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 GASB. The accounting system of the School is organized based on funds. The funds are explained in Notes to the Financial Statements, Note 2.

FINANCIAL POLICIES

The intent of the Board is to ensure that the School manages its budget and finances 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.



The Pennsylvania Cyber Charter School

OTHER INFORMATION

Independent Audit

The 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 forth in the Commonwealth statutes, the audit was also designed to meet the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. 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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Pennsylvania Cyber Charter School

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

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

**Roster of Officials
June 30, 2023**

Members of the Board of Trustees

Officers:

Edward Elder	President
Steve Robinson	Vice President

Board Members:

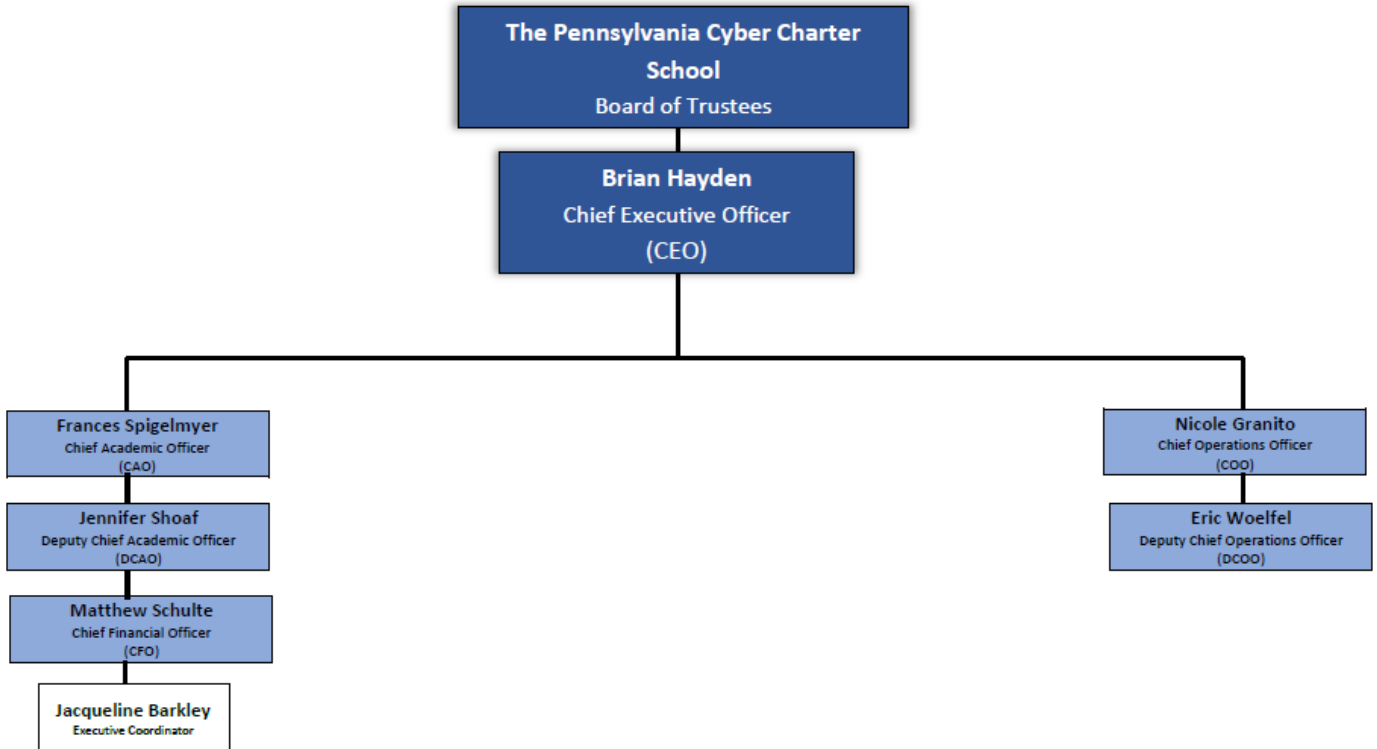
Tom Dorsey
Marc Stawderman
Melissa DiSanto Castellanno
Logan Clark
Dan LeRoy
Mark Noll (resigned December 2022)

Non-Voting Members:

Brian Hayden	Chief Executive Officer
Matthew Schulte	Chief Financial Officer/Treasurer
Cassandra Kirkland	Board Secretary
Cheryl Leydig	Assistant Board Secretary
Joseph Askar	Solicitor

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

Organizational Chart - Administration
June 30, 2023



FINANCIAL SECTION

Independent Auditor's Report

To the Board of Trustees
The Pennsylvania Cyber Charter School

Report on the Audit of the Financial Statements

Opinions

We have audited 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 fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Pennsylvania Cyber Charter School's basic financial statements as listed in the financial section of the table of contents.

In our opinion, the accompanying financial statements 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, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Pennsylvania Cyber Charter School, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Pennsylvania Cyber Charter School's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

(continued)

Independent Auditor's Report

(continued)

Responsibilities of Management for the Financial Statements (continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Pennsylvania Cyber Charter School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Pennsylvania Cyber Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Pennsylvania Cyber Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

(continued)

Independent Auditor's Report

(continued)

Emphasis of Matter

Implementation of GASB Statement No. 96, Subscription Based Information Technology Arrangements (SBITA).

Pennsylvania Cyber Charter School implemented the provisions of GASB Statement No. 96, SBITA, in the current fiscal year. Our opinion is not modified with respect to this matter.

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 15 through 25 and 62 through 68 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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.

(continued)

Independent Auditor's Report

(continued)

Other Information Included in the Annual Comprehensive Financial Report

Management is responsible for the other information included in the Annual Comprehensive Financial Report (ACFR). The other information comprises the information included in the introductory section and statistical section of the ACFR but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2024, on our consideration of Pennsylvania Cyber Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Pennsylvania Cyber Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pennsylvania Cyber Charter School's internal control over financial reporting and compliance.

Greensburg, Pennsylvania
January 10, 2024

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management’s Discussion and Analysis
Required Supplementary Information
June 30, 2023

Our discussion and analysis of the Pennsylvania Cyber Charter School’s (School) financial performance provides an overview of the School’s financial activities for the fiscal year ended June 30, 2023. Please review this information in conjunction with the School’s financial statements that begin on page 26.

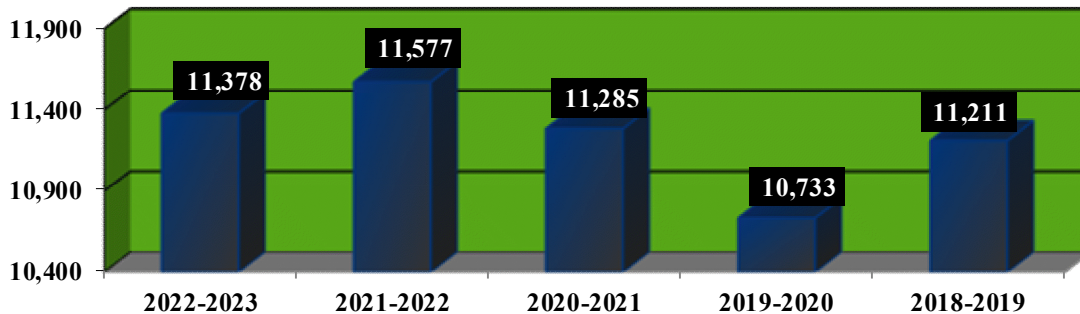
The Management’s Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments issued June 1999.

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.

Pennsylvania Cyber Charter School
Student Enrollment

Source: Local Education Agencies (LEA) May Enrollment Summaries



The School’s total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources as of June 30, 2023 by \$139,251,423. As of June 30, 2023, the School reported an unassigned ending fund balance of \$100,898,386 that may be used at the School’s discretion. This amount equates to 57.62% of total General Fund Expenditures. The \$100,898,386 balance represents a \$4,182,327 decrease from the June 30, 2022 balance of \$105,080,713.

The School’s governmental fund balance was \$218,547,670 as of June 30, 2023 and consisted of the following:

Nonspendable	
Prepays and deposits	\$ 1,020,298
Spendable	
Committed to:	
Future PSERS retirement rate increases	28,641,168
Future healthcare cost increases	8,954,379
Lease and subscription obligations	10,569,536
Stabilization fund	36,972,000

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2023

FINANCIAL HIGHLIGHTS (continued)

Governmental fund balance (continued)

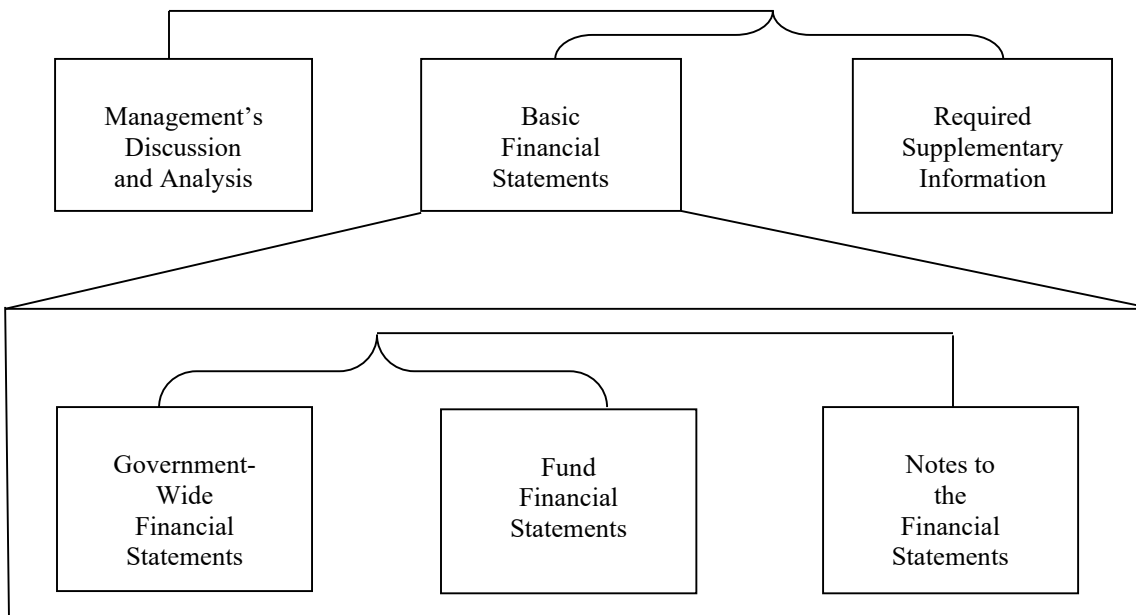
Assigned to:	
Future OPEB liability	1,117,488
Construction/renovation projects	30,161,396
Lease and subscription obligations	128,089
Future legal obligations	84,930
Unassigned	100,898,386
Total Fund Balance	<u>\$ 218,547,670</u>

USING THE BASIC FINANCIAL STATEMENTS

This Basic Financial Statements consist 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 26 and 27, 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.

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

Table A-1
 Required Components of Pennsylvania Cyber Charter School's
 Financial Report



THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2023

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, 2023?" 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, is 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, 2023

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 fund – Most of the School's activities are reported in the general fund, which focuses 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 general fund statements provide a detailed short-term view of the School's operations and the services it provides. General 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 fund is reflected in reconciliations on pages 29 and 31.

Proprietary fund – 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 \$139,251,423 at June 30, 2023 and \$103,250,569 at June 30, 2022.

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Current assets	\$ 236,724,406	\$ 203,689,638
Capital assets	56,111,966	46,403,484
Other noncurrent assets	<u>3,919,836</u>	<u>4,336,121</u>
Total Assets	296,756,208	254,429,243
Deferred Outflows of Resources	34,058,455	40,669,178
Current liabilities	14,356,750	12,151,530
Noncurrent liabilities	<u>170,973,776</u>	<u>155,127,038</u>
Total Liabilities	185,330,526	167,278,568
Deferred Inflows of Resources	<u>6,232,714</u>	<u>24,569,284</u>
Net investment in capital assets	45,415,169	40,800,597
Unrestricted	<u>93,836,254</u>	<u>62,449,972</u>
Total Net Position	<u>\$ 139,251,423</u>	<u>\$ 103,250,569</u>

Total current assets increased by \$33,034,768 leading to an overall increase in total assets of \$42,326,965 from the prior year. In addition, total liabilities increased by \$18,051,958 while total net position increased by \$36,000,854. The increase in net position was higher than budgeted. Overall, the School's financial position has improved.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
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June 30, 2023

FINANCIAL ANALYSIS OF THE SCHOOL AS A WHOLE (continued)

The majority of the increase in total liabilities relates to the School's proportionate share of the PSERS net pension liability. 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 27. 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.

Total revenue increased \$1,381,342 (0.71%) while total expenses increased by \$3,214,897 (2.03%) leading to a positive increase in net position. The increase in revenue was due to an increase in the average reimbursement rate per student of \$691 (4.19%). The School has consistently had an increase in net position since the year ended June 30, 2018 due primarily to increased enrollment and increasing reimbursement rates.

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, 2023 and June 30, 2022

	June 30, 2023	June 30, 2022
Revenues		
<u>Program revenues:</u>		
Operating grants and contributions	\$ 7,688,089	\$ 9,820,218
<u>General revenues:</u>		
Payments from local educational agencies	184,393,557	187,028,447
Investment (loss) earnings	4,845,668	(1,069,331)
Other income (expenses), net	507,014	145,883
Total Revenues	197,434,328	195,925,217
Expenses		
Instructional services	105,753,596	104,897,386
Support services	48,526,103	47,241,723
Non-instructional services	1,020,078	607,610
Unallocated depreciation	6,133,697	5,344,089
Total Expenses	161,433,474	158,090,808
Increase in Net Position	36,000,854	37,834,409
Net Position, Beginning	103,250,569	65,416,160
Net Position, Ending	\$ 139,251,423	\$ 103,250,569

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2023

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 services 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, 2023
Governmental Activities

<u>Function/Programs</u>	<u>Total Cost of Service</u>	<u>Net Cost of Services</u>
Instructional services	\$ 105,753,596	\$ 100,471,676
Support services	48,526,103	46,158,072
Non-instructional services	1,020,078	981,940
Unallocated depreciation	<u>6,133,697</u>	<u>6,133,697</u>
Total Governmental Activities	<u><u>\$ 161,433,474</u></u>	<u>153,745,385</u>
 Total Needs from Local and Other Revenues		 <u><u>\$ 153,745,385</u></u>

Table A-4
Fiscal Year Ended June 30, 2022
Governmental Activities

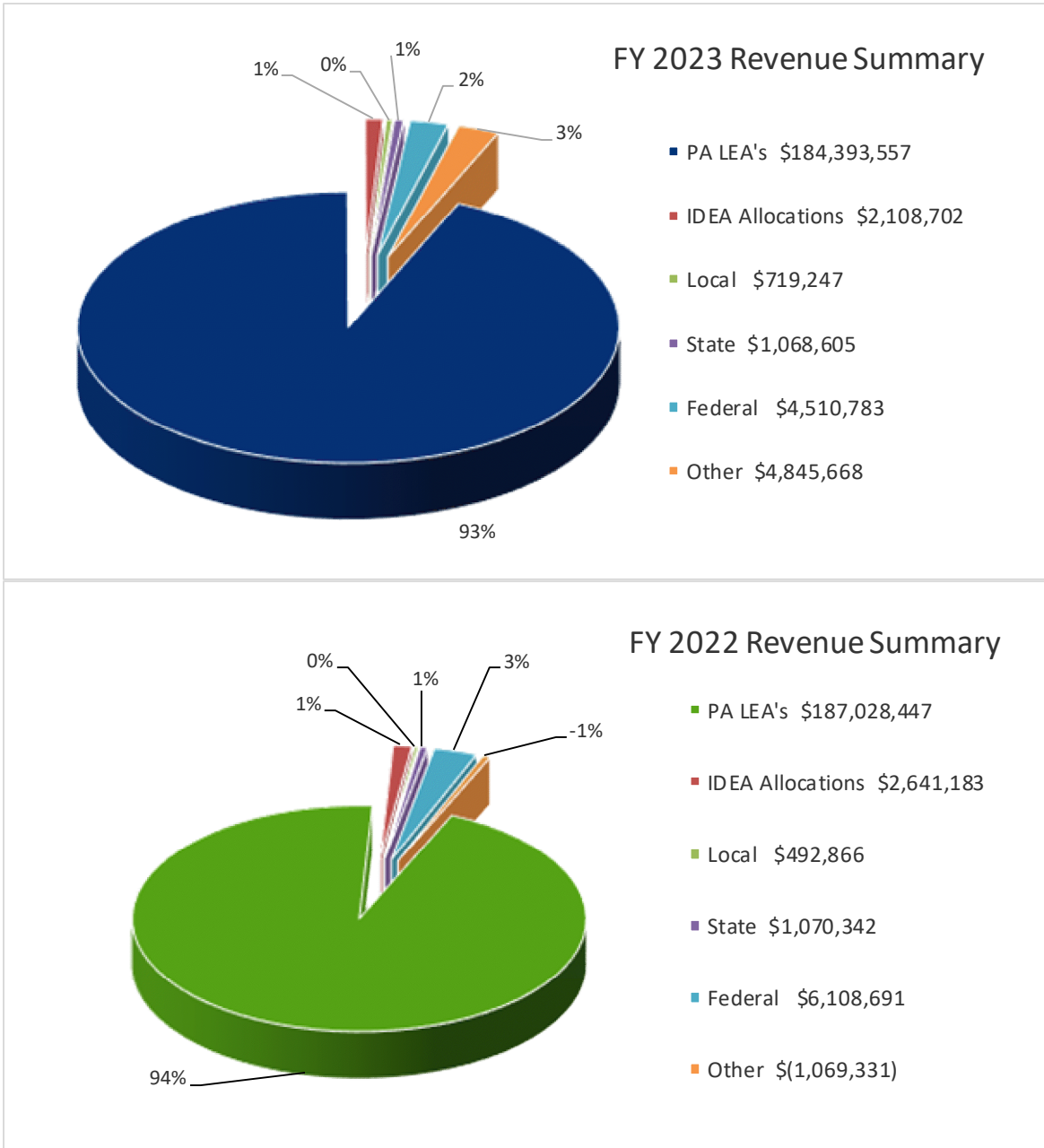
<u>Function/Programs</u>	<u>Total Cost of Service</u>	<u>Net Cost of Services</u>
Instructional services	\$ 104,897,386	\$ 98,067,534
Support services	47,241,723	44,292,101
Non-instructional services	607,610	566,866
Unallocated depreciation	<u>5,344,089</u>	<u>5,344,089</u>
Total Governmental Activities	<u><u>\$ 158,090,808</u></u>	<u>148,270,590</u>
 Total Needs from Local and Other Revenues		 <u><u>\$ 148,270,590</u></u>

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2023

THE SCHOOL'S FUNDS

General Fund

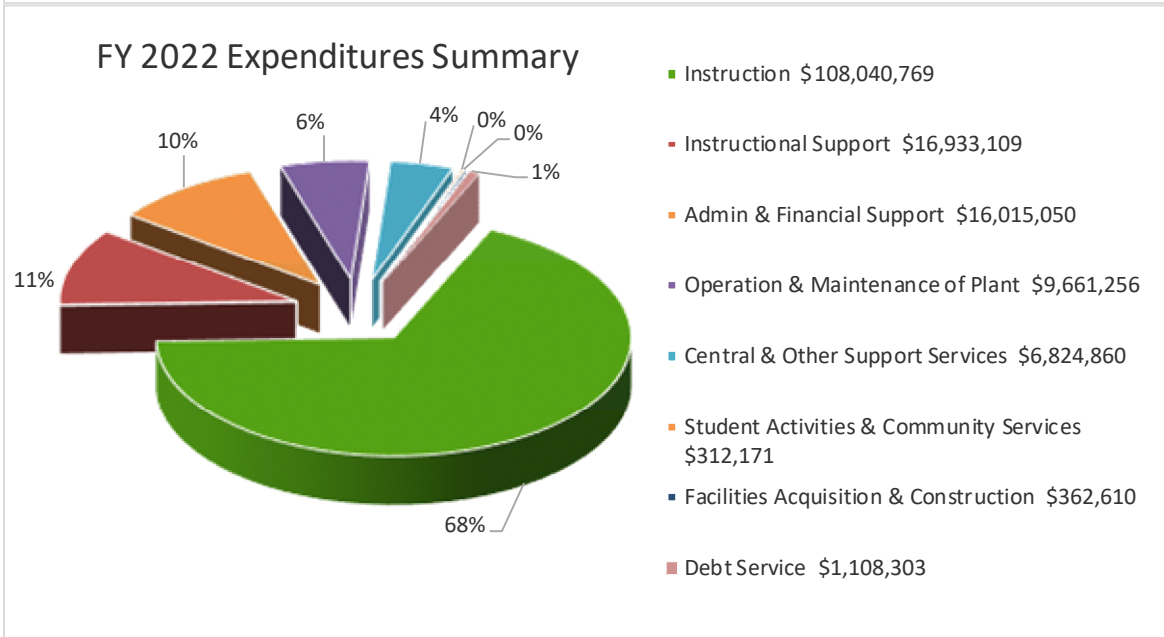
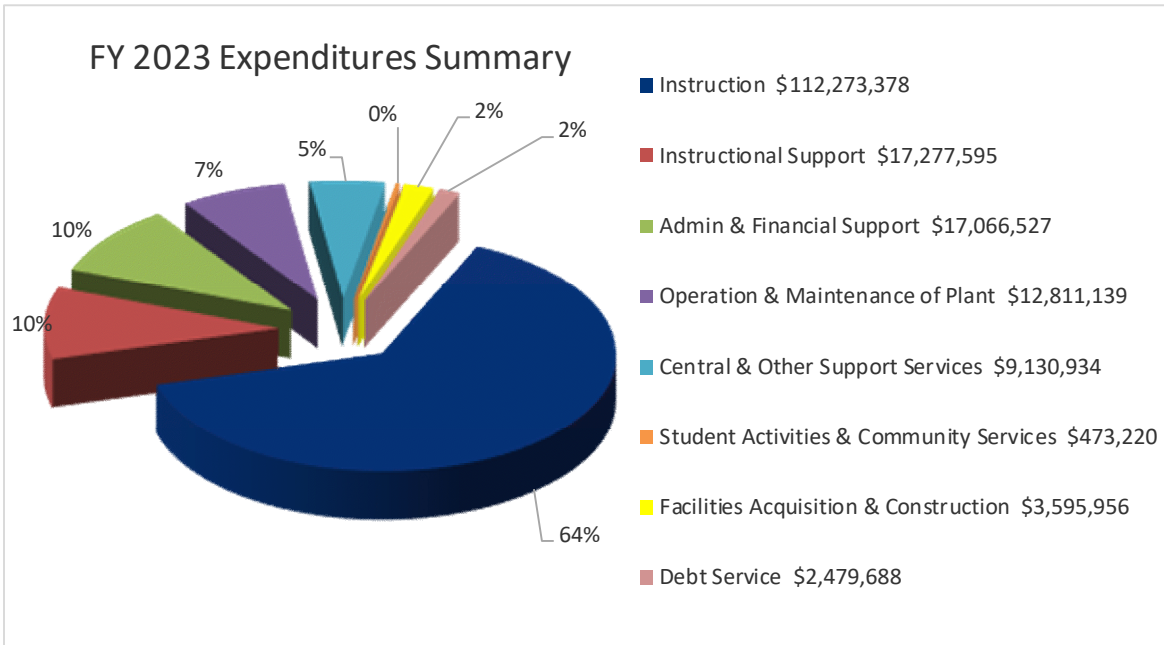
The General Fund, which accounts for the School's operations, had an unassigned fund balance of \$100,898,386, as noted on page 28. This represents a decrease of \$4,182,327 from 2021-2022 operations. This decrease occurred despite an increase in the Net Change in Fund Balance of \$30,258,845.



THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2023

THE SCHOOL'S FUNDS (continued)

General Fund (continued)



As noted in the revenue and expenditures summaries above the makeup of revenues and expenditures have remained consistent. Revenues increased \$1,374,364 (0.70%) while expenditures increased \$15,850,308 (9.95%). The increase in revenues was due to investment gains. The average reimbursement rate was \$17,171 per student compared to \$16,480 in the prior year. Although expenditures increased more than revenues the School had a Net Change in Fund Balance of \$30,258,845 as compared to \$38,512,031 for the fiscal year ended June 30, 2022. The School has consistently had a positive change in fund balance since the fiscal year ended June 30, 2016.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2023

THE SCHOOL'S FUNDS (continued)

Budgeting Highlights

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 Fund.

For the General Operating Fund, budgeted revenue and other financing sources were in the amount of \$170,606,623. Actual revenues and other financing sources were more than this budget amount by \$34,760,659. The expenditures were budgeted at \$194,506,953. Actual expenditures were less than budgeted expenditures by approximately \$19,398,516. A schedule showing the School's original and final budget amounts compared to actual amounts is provided on page 62.

With respect to revenues, the school experienced an unexpected positive variance associated with payments from the local education agencies (LEA's). During the 2022-2023 school year, the school budgeted for a 10% decrease in the per-student rate calculation for the LEA's throughout Pennsylvania. To explain, charter schools in Pennsylvania are funded by a formula (coded into law) wherein the LEA's forward to charter schools a per-student rate. This per-student rate, which is used to determine the per-student payment is calculated by each LEA on an annual basis for nonspecial education students and special education students. The LEA's forward this calculation to the charter schools throughout the school's entire fiscal year and beyond. Thus, the charter schools must wait for this information from the LEA's in order to invoice for the proper per-student payment.

The reason the school budgeted for a decrease in the per-student rate was associated with the receipt of monies by the LEA's for COVID-19 Pandemic relief funding through the Coronavirus Response and Relief Supplemental Appropriations Act which included the Elementary and Secondary School Emergency Relief Fund (ESSER II and ESSER III) monies received by the LEA's.

According to the charter school law, LEA's may deduct receipt of federal monies from the formula to calculate the per-student rate. Given that LEA's throughout Pennsylvania received extraordinary amounts of ESSER II and ESSER III monies, the school anticipated that the LEA's would take these monies into consideration when calculating the per-student rate, and thus, the rates, would decrease. Again, the school anticipated a 10% decrease in the per-student rate from LEA's due to receipt of ESSER II and ESSER III monies by the LEA's.

While some LEA's did apply the ESSER II and ESSER III monies when the LEA calculated its per-student rate, many unexpectedly did not. From review of the per-student rates received, the average regular education per-student rate increase was 1.8%. The average special education per-student rate increase was 3.4%. This resulted in an unanticipated increase in the per-student rate received from those LEA's, and thus, the net result was an increase in the per-student payment.

In terms of expenditures, there were several main areas which explain why actual expenses were less than budgeted expenses. These areas are salaries/benefits, facilities construction, and professional services. With respect to salaries/benefits, PA Cyber budgeted for additional positions that were anticipated to be filled during the 2022/2023 school year. To be succinct, several hires were delayed while other open positions were not filled during the 2022/2023 school year. These open positions will be filled during the 2023/2024 school year.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2023

THE SCHOOL'S FUNDS (continued)

Budgeting Highlights (continued)

Further, with respect to salaries, the school was engaged in contract negotiations with two separate unions representing approximately 200 staff members. The school budgeted for normal salary and benefit increases for these staff members. However, the school and the two unions were unable to reach agreement during the 2022-2023 school year. In fact, contract negotiations continued through the entirety of the 2022-2023 school year and then into the 2023-2024 school year. This was unexpected and led to the variance in expenditures associated with salaries and benefits costs.

PA Cyber budgeted monies for two multimillion-dollar construction projects. One was the construction of a new facility. The amount budgeted for this project was \$17.5 million. The amount expended for this project during the 2022-2023 school year was \$3.6 million, which led to a variance of almost \$14 million. The start date for this project was delayed.

The school identified and targeted an ideal property site for this facility that was available for sale. Soon later, the school entered into negotiations with the property owner. However, the negotiations to acquire the site took much longer than expected. At one point, the school walked away from the negotiations and sought to purchase another property. However, several months later, the school and property owner re-entered negotiations for the original intended site and eventually came to an agreement. Another factor that delayed the project was once the site was acquired, the school was required to obtain a NPDES permit rather than a general permit from the Pennsylvania Department of Environmental Protection. In addition, the school was advised by the PA DEP that an existing permit on the site needed to be closed out before the PA DEP would review the school's new permit application. Lastly, the school made a schedule change on the project. To elucidate, this schedule change was to accommodate existing supply chain issues for electric switch gear and generators.

Another construction/renovation project was scheduled during the 2022-2023 school year for a newly leased location in Allentown, Pennsylvania. However, the project was delayed. The reason for the delay is that it unexpectedly took much longer to secure a lease agreement for this new location, and as a result the retrofit of the new location to meet the school's requirements was delayed. The amount budgeted for this project was \$1.45 million. No expenditures were made for this project during the 2022-2023 school year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2023, the School's Governmental Activities had \$45,414,341 invested in a broad range of capital assets, including land, buildings and improvements, furniture and equipment, right-to-use assets and construction in progress. This amount represents a net increase of \$4,613,744 from last year. The increase in capital assets is primarily due to the addition of right-to-use assets recorded due to GASB No. 87 and the addition of subscription assets due to the implementation of GASB No. 96. More detailed information regarding the School's capital assets is included in the Notes to the Financial Statements (Note 6).

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Subscription-Based Information Technology Arrangements

During the fiscal year ended June 30, 2023, the School implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* and on July 1, 2022, recognized subscription assets totaling \$2,806,161 and subscription liability totaling \$2,806,161. As of June 30, 2023, subscription assets totaling \$2,806,161 and subscription liability totaling \$1,611,017. The current portion of subscription liability is \$710,635. More detailed information regarding the School's subscription-based information technology arrangements is included in the Notes to the Financial Statements (Note 12).

Debt Administration

As of June 30, 2023, the only outstanding debt the School had was from lease liability obligations and subscription-based information technology arrangements as described in the preceding section. More detailed information regarding the School's long-term debt is included in the Notes to the Financial Statements (Notes 11 and 12).

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, PA 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.

CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT DEPARTMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students and creditors with a general overview of the School's finances and to show the Board of Trustees 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, 2023

<u>ASSETS</u>	<u>Governmental Activities</u>
Current Assets	
Cash and cash equivalents	\$ 141,592,796
Investments	76,422,389
Intergovernmental receivables, net	16,806,675
Other receivables	935,568
Current portion of note receivable	340,000
Deposits	21,248
Prepays	605,730
Total Current Assets	236,724,406
Noncurrent Assets	
Land	4,600,993
Buildings and improvements (net of depreciation)	27,111,756
Furniture and equipment (net of depreciation)	2,706,525
Computer equipment (net of depreciation)	10,912,521
Lease and other right-to-use assets (net of amortization)	10,549,419
Construction in progress	230,752
Deposits	179,836
Note receivable, net of current portion	3,740,000
Total Noncurrent Assets	60,031,802
Total Assets	296,756,208
Deferred Outflows of Resources	34,058,455
<u>LIABILITIES</u>	
Current Liabilities	
Intergovernmental payables	434,029
Accounts payable	3,241,625
Claims and judgments payable	84,930
Accrued salaries and benefits	2,240,764
Retirement payable	5,199,715
Other payables	3,405
Accrued healthcare costs	1,248,722
Current portion of lease and subscription obligations	1,903,560
Total Current Liabilities	14,356,750
Noncurrent Liabilities	
Net pension liability	154,671,894
Net OPEB liability	7,508,645
Lease and subscription obligations net of current portion	8,793,237
Total Noncurrent Liabilities	170,973,776
Total Liabilities	185,330,526
Deferred Inflows of Resources	6,232,714
<u>NET POSITION</u>	
Net investment in capital assets	45,415,169
Unrestricted net position	93,836,254
Total Net Position	\$ 139,251,423

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Activities
Fiscal Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenue and
		Services	Grants and	Grants and	Changes in Net
			Contributions	Contributions	Position
					Governmental
					Activities
Governmental Activities					
Instructional Services					
Regular instruction	\$ 66,990,810	\$ -	\$ 3,165,383	\$ -	\$ (63,825,427)
Special instruction	37,364,703	-	2,116,537	-	(35,248,166)
Other instructional programs	1,379,995	-	-	-	(1,379,995)
Higher education programs	18,088	-	-	-	(18,088)
Total Instructional Services	105,753,596	-	5,281,920	-	(100,471,676)
Support Services					
Pupil personnel	13,303,081	-	416,297	-	(12,886,784)
Instructional staff	3,763,439	-	1,144,606	-	(2,618,833)
Administration	8,395,275	-	500,217	-	(7,895,058)
Pupil health	1,023,342	-	132,094	-	(891,248)
Business services	7,398,701	-	-	-	(7,398,701)
Operation of plant and maintenance services	7,071,433	-	-	-	(7,071,433)
Support services - central	7,570,832	-	174,817	-	(7,396,015)
Total Support Services	48,526,103	-	2,368,031	-	(46,158,072)
Non-Instructional Services					
Student activities	435,030	-	-	-	(435,030)
Community services	38,190	-	38,138	-	(52)
Interest on long-term debt	546,858	-	-	-	(546,858)
Unallocated depreciation expense	6,133,697	-	-	-	(6,133,697)
Total Non-Instructional Services	7,153,775	-	38,138	-	(7,115,637)
Total Governmental Activities	\$ 161,433,474	\$ -	\$ 7,688,089	\$ -	(153,745,385)
General Revenues:					
					184,393,557
Payments from local educational agencies					4,845,668
Investment gain					127,769
Gain on disposal of capital assets					379,245
Miscellaneous income					<u>379,245</u>
Total General Revenues					<u>189,746,239</u>
Change in Net Position					36,000,854
Net Position - July 1, 2022					<u>103,250,569</u>
Net Position - June 30, 2023					<u>\$ 139,251,423</u>

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Balance Sheet – Governmental Fund
June 30, 2023

	General Fund
<u>ASSETS</u>	
Cash and cash equivalents	\$ 134,770,845
Investments	76,422,389
Intergovernmental receivables, net	16,806,675
Other receivables	643,198
Interfund receivable	3,803
Deposits	201,084
Prepays	819,214
Total Assets	\$ 229,667,208
<u>LIABILITIES</u>	
Accounts payable	\$ 3,241,625
Accrued salaries and benefits	2,240,764
Intergovernmental payable	434,029
Retirement payable	5,199,715
Other payables	3,405
Total Liabilities	11,119,538
<u>FUND BALANCE</u>	
Nonspendable	
Prepays and deposits	1,020,298
Spendable	
Committed to:	
Future PSERS retirement rate increases	28,641,168
Future healthcare cost increases	8,954,379
Lease and subscription obligations	10,569,536
Stabilization fund	36,972,000
Assigned to:	
Future OPEB liability	1,117,488
Construction/renovation projects	30,161,396
Lease and subscription obligations	128,089
Future legal obligations	84,930
Unassigned	100,898,386
Total Fund Balance	218,547,670
Total Liabilities and Fund Balance	\$ 229,667,208

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, 2023

TOTAL FUND BALANCE - GOVERNMENTAL FUND \$ 218,547,670

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

Prepaid expense included in the governmental fund that is a right-of-use asset in governmental activities (224,156)

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

Cost of all capital assets	\$ 91,958,945	
Less: accumulated depreciation	<u>(35,846,979)</u>	56,111,966

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

Current portion	340,000
Long-term portion	3,740,000

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

Net OPEB liability	(7,508,645)
Claims and judgments payable	(84,930)
Net pension liability	(154,671,894)
Lease and other right-to-use obligations	(10,696,797)

Deferred outflows of resources related to the School's net pension and OPEB liabilities. 34,058,455

Deferred inflows of resources related to the School's net pension and OPEB liabilities. (6,232,714)

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. 5,872,468

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES **\$ 139,251,423**

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund
Fiscal Year Ended June 30, 2023

	General Fund
<u>REVENUES</u>	
Local sources	\$ 192,067,174
State sources	1,068,605
Federal sources	4,510,783
Total Revenues	197,646,562
<u>EXPENDITURES</u>	
Instructional services	112,273,378
Support services	56,286,195
Non-instructional services	473,220
Capital outlay	3,595,956
Debt service:	
Principal	1,932,830
Interest	546,858
Total Expenditures	175,108,437
Excess of Revenues Over Expenditures	22,538,125
<u>OTHER FINANCING SOURCES</u>	
Proceeds from leases and subscription arrangements	7,250,895
Proceeds from disposal of capital assets	469,825
Total Other Financing Sources	7,720,720
Net Change in Fund Balance	30,258,845
Fund Balance - July 1, 2022	188,288,825
Fund Balance - June 30, 2023	\$ 218,547,670

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Reconciliation of the Governmental Fund –
Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities
Fiscal Year Ended June 30, 2023

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND \$ 30,258,845

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

Capital outlays including right to use assets, are reported in the governmental fund 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	\$ 18,331,345	
Less: depreciation and amortization expense	<u>(8,280,807)</u>	10,050,538

The governmental fund reports 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 capital assets. This is the amount by which the net book value exceeded sales proceeds. (342,056)

The issuance of leases and other right-to-use arrangements provide current financial resources to the governmental fund, while repayment of the principal consumes the current financial resources of the governmental fund. Neither transaction, however, has any effect on the change in net position. This amount is the net effect of these differences in the treatment of lease and other right-to-use arrangements and related items:

Proceeds from leases and other right to use arrangements	\$ (7,250,895)	
Principal payments on lease and other right to use arrangements	<u>1,932,830</u>	(5,318,065)

The portion of the notes receivable which was received 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 fund.

Other postemployment benefits expense		(118,565)
Pension expense		(9,798)

Difference in amount expensed on the statement of activities for claims and judgments due to the timing of when the liability is recognized. 18,571

The internal service fund is used by management to account for medical benefits of the School's employees. The change in net position of the internal service is reported with governmental activities. 1,801,384

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 36,000,854**

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Net Position – Proprietary Fund
June 30, 2023

		Governmental Activities - Internal Service Fund
		Health Insurance Fund
<u>ASSETS</u>		
Current Assets		
Cash and cash equivalents	\$	6,821,951
Other receivables		292,370
Prepaid expenses		<u>10,672</u>
Total Assets		7,124,993
<u>LIABILITIES</u>		
Current Liabilities		
Accrued healthcare costs		1,248,722
Interfund payable		<u>3,803</u>
Total Liabilities		<u>1,252,525</u>
<u>NET POSITION</u>		
Unrestricted	\$	<u><u>5,872,468</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
Fiscal Year Ended June 30, 2023

	Governmental Activities - Internal Service Fund	Health Insurance Fund
<u>OPERATING REVENUES</u>		
Charges for services - Interfund	\$ <u>15,747,797</u>	
Total Operating Revenues	15,747,797	
<u>OPERATING EXPENSES</u>		
Cost of services	12,055,089	
Administrative	<u>1,891,324</u>	
Total Operating Expenses	<u>13,946,413</u>	
Operating Income	1,801,384	
<u>OPERATING TRANSFERS</u>		
Transfers from general fund	<u>-</u>	
Change in Net Position	1,801,384	
Net Position - July 1, 2022	<u>4,071,084</u>	
Net Position - June 30, 2023	<u>\$ 5,872,468</u>	

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Cash Flows – Proprietary Fund
Fiscal Year Ended June 30, 2023

	Governmental Activities - Internal Service Fund
	Health Insurance Fund
<u>Cash Flows from Operating Activities</u>	
Receipts from interfund services provided	\$ 15,747,797
Payments to suppliers, net	<u>(13,759,995)</u>
Net Cash Provided by Operating Activities	<u>1,987,802</u>
Net Increase in Cash and Cash Equivalents	1,987,802
Cash and Cash Equivalents - July 1, 2022	<u>4,834,149</u>
Cash and Cash Equivalents - June 30, 2023	<u>\$ 6,821,951</u>
<u>Reconciliation of Change in Net Position to Net Cash Provided by Operating Activities:</u>	
Operating Income	\$ 1,801,384
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in operating assets and liabilities	
Increase in other receivables	(53,563)
Increase in accrued healthcare costs	236,178
Increase in interfund payable	<u>3,803</u>
Net Cash Provided by Operating Activities	<u>\$ 1,987,802</u>

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 1 - REPORTING ENTITY

The Pennsylvania Cyber Charter School (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.

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.

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.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Basis of Presentation (continued)

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, dental and vision 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.

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, post-employment healthcare benefits and pensions, are recorded only when payment is due.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Measurement Focus/Basis of Accounting (continued)

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, 2023 with revenues totaling \$170,606,623 and expenditures totaling \$194,506,953.

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.

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.

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 Board.

D. Cash and Cash Equivalents

The School's cash and cash equivalents consist of cash-on-hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition, not included in investments.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Investments and Fair Value Measurement

Investments are recorded at fair value, net asset value or amortized cost in accordance with GASB. Investments consist of certificates of deposit, bonds, U.S. Treasury notes, or other short-term investments. The School complies with the investment guidelines set forth by the Pennsylvania School Code.

The School categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The School has the following recurring fair value measurements as of June 30, 2023:

- Direct obligations of the U.S. Government, Government Sponsored Enterprise Securities, U.S. Treasury Securities, and Municipal Bonds are valued using quoted market prices (Level 1 inputs).
- Certificates of deposit are valued based on the cost of the investment plus interest receivable at the stated interest rate (Level 2 inputs).

Below is a summary of investments measured at fair value as of June 30, 2023:

U.S. Treasury Securities	\$ 35,386,690
Government Sponsored Enterprise Securities	2,361,527
Direct Obligations of the U.S. Government	681,668
Municipal Bonds	3,957,641
Certificate of Deposits	<u>34,034,863</u>
 Total Investments Measured at Fair Value	 \$ <u><u>76,422,389</u></u>

Money market funds totaling \$119,042,821 at June 30, 2023 included in cash and cash equivalents, are valued at net asset value per share as provided by GASB Statement No.72. There are no restrictions on withdrawals and no deposit requirements.

F. 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 activities column 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, 2023.

G. 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.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Capital Assets (continued)

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets, donated works of art and similar items, and capital assets received in service concession arrangements are reported at acquisition value rather than fair value. 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

The School has recorded right-to-use assets in accordance with GASB 87 and 96. The right-to-use assets are amortized on a straight-line basis over the life of the related lease or subscription contract.

H. Compensated Absences

The School has no compensated absences as of June 30, 2023.

I. 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.

J. 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 and investments are reported at fair value.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Pension (continued)

General Information about the Pension Plan

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 (System). 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. 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 between 1% to 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.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Pension (continued)

Contributions

The contribution rates based on qualified member compensation for virtually all members are presented below:

Member Contribution Rates				
Membership Class	Continuous Employments Since	Defined Benefit (DB) Contribution	DC Contribution Rate	Total Contribution Rate
T-C	Prior to July 22, 1983	5.25%	N/A	5.25%
				6.25%
T-C	On or after July 22, 1983	6.25%	N/A	6.25%
T-D	Prior to July 22, 1983	6.50%	N/A	6.50%
T-D	On or after July 22, 1983	7.50%	N/A	7.50%
T-E	On or after July 1, 2011	7.50% base rate with shared risk provision	N/A	Prior to 7/1/21: 7.50% After 7/1/21: 8.00%
T-F	On or after July 1, 2011	10.30% base rate with shared risk provision	N/A	Prior to 7/1/21: 10.30% After 7/1/21: 10.80%
T-G	On or after July 1, 2019	5.50% base rate with shared risk provision	2.75%	Prior to 7/1/21: 8.25% After 7/1/21: 9.00%
T-H	On or after July 1, 2019	4.50% base rate with shared risk provision	3.00%	Prior to 7/1/21: 7.50% After 7/1/21: 8.25%
DC	On or after July 1, 2019	N/A	7.50%	7.50%

Membership Class	Defined Benefit (DB) Base Rate	Shared Risk Increment	Minimum	Maximum
T-E	7.50%	+/- 0.50%	5.50%	9.50%
T-F	10.30%	+/- 0.50%	8.30%	12.30%
T-G	5.50%	+/- 0.75%	2.50%	8.50%
T-H	4.50%	+/- 0.75%	1.50%	7.50%

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Pension (continued)

Employer Contributions:

The School's contractually required contribution rate for fiscal year ended June 30, 2023 was 34.31% 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 payable to the pension plan from the School were \$18,020,454 for the fiscal year ended June 30, 2023.

K. Other Postemployment Benefits (OPEB)

PSERS OPEB Plan

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 PSERS and additions to/deductions from PSERS' fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

General Information about the Health Insurance Premium Assistance Program

PSERS provides Premium Assistance, which is a governmental cost sharing, multiple-employer other postemployment benefit plan (OPEB) for all eligible retirees who qualify and elect to participate. Employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year. 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, 2022, 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, 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. Class DC members may participate if they attain Medicare eligibility with 24 ½ or more eligibility points, or have 15 or more eligibility points, terminated after the age of 67, and have received all or part of their distributions.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Other Postemployment Benefits (OPEB) (continued)

PSERS OPEB Plan

Employer Contributions

The School's contractually required contribution rate for fiscal year ended June 30, 2023 was 0.75% 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 \$393,918 for the fiscal year ended June 30, 2023.

L. Fund Balance Classifications

GASB Code Section 1800 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 Trustees). The board of trustees 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 trustees 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 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 School 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 School 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
Fiscal Year Ended June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation and amortization, 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, laws or regulations of other governments.

N. 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.

O. Change in Accounting Principle

Effective July 1, 2022, the School adopted the new lease accounting guidance in GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA). As a result of the adoption of the new SBITA accounting guidance, the School recognized on July 1, 2022 (a) a subscription liability of \$2,806,161, which represents the present value of subscription payments expected to be made during the subscription term using the interest rate the SBITA vendor charges or using the School's incremental borrowing rate of 4.45%, and (b) subscription assets totaling \$2,806,161.

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 PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 3 - CASH AND CASH EQUIVALENTS (continued)

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, 2023, \$143,303,973 of the School's bank balance of \$143,602,790 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 \$141,592,796 as of June 30, 2023.

Concentration of Credit Risk – School deposits greater than five percent of total School deposits were with First National Bank as follows, at June 30, 2023:

First National Bank	\$ 141,543,979	99.97%
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NOTE 4 - INVESTMENTS

Interest Rate Risk – Interest rate risk arises from investments and is defined as "the risk that changes in interest rates will adversely affect the fair value of the investment." According to the School's investment policy, the highest priority is safety of principal. Preservation of capital in the portfolio of investments are insured through the mitigation of credit risk and interest rate risk. Investments are to be made with the objective of attaining a market average rate of return through the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

Concentration of Credit Risk – The School places no limit on the amount the School can invest in any one issuer. More than five percent of the School's investments are in the following investments:

U.S. Treasury Securities	\$ 35,386,690
Government Sponsored Enterprise Securities	\$ 2,361,527
Certificate of deposit	\$ 23,665,323

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation to the School. The School is authorized by the Pennsylvania School Code 440.1(c) to invest in:

- United States Treasury bills.
- Short-term obligations of the United States Government or its agencies or instrumentalities. Short-term obligations usually refer to investments of less than 12 months.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 4 - INVESTMENTS (continued)

Credit Risk (continued)

- Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation (FDIC), or The Federal Savings and Loan Insurance Corporation, or The National Credit Union Share Insurance Fund to the extent that such accounts are so insured, and for any amounts above maximum, provided that approved collateral as provided by law therefore shall be pledged by the depository.
- Obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, the Commonwealth of Pennsylvania or any of its agencies or instrumentalities. Full faith and credit means the obligation is backed by the government's ability to levy taxes to repay debt. These investments include any bonds issued by the Commonwealth of Pennsylvania or any municipality or school district carrying the backing of the taxation powers of the governmental unit issuing the debt. Some investments of the federal government do not have full faith and credit backing. Fannie-Mae (FNMA) and Freddy-Mach (FNMC) bonds do not. Ginnie-Mae (GNMA) bonds do have full faith and credit backing.
- Shares of an investment company registered under the Investment Company Act of 1940 whose shares are registered under the Securities Act of 1933 provided that the following are met:
 - * Only investments of that company are in the authorized investments for school funds listed in the categories above, and repurchase agreements fully collateralized by such investments.
 - * The investment company is managed so as to maintain its shares as a constant net asset value in accordance with 17 CFR 270 2a-7 (relating to money market funds).
 - * The investment company is rated in the highest category by a nationally recognized rating agency.

Custodial Credit Risk – is the risk that in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, the School will not be able to recover the value of its investments in collateral securities that are held in the possession of another party.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 4 - INVESTMENTS (continued)

The School's balances of these investments at June 30, 2023, were not subject to custodial credit risk. These investments are collateralized, insured, or held by the counterparty's trust department or agent in the School's name.

	<u>Fair Value</u>	<u>Rating</u>	<u>No Maturity Date</u>	<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 60 Months</u>	<u>Greater Than 60 Months</u>
Investments:							
U.S. Treasury securities	\$ 1,995,702	AAA	\$ -	\$ 998,514	\$ -	\$ 997,188	\$ -
U.S. Treasury securities	33,390,988	N/A	-	33,163,508	-	227,480	-
Direct obligation of the U.S. Government	681,668	AAA	-	-	-	681,668	-
Government sponsored enterprise securities	2,361,527	N/A	-	-	1,035,719	997,164	328,644
Municipal bonds	3,957,641	AAA	-	48,909	-	1,632,319	2,276,413
Certificates of deposit	<u>34,034,863</u>	N/A	<u>-</u>	<u>23,665,323</u>	<u>3,124,168</u>	<u>6,068,155</u>	<u>1,177,217</u>
Total Investments	76,422,389		-	57,876,254	4,159,887	10,603,974	3,782,274
Cash and Cash Equivalents:							
Money market funds	<u>119,042,821</u>	N/A	<u>119,042,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Included in Cash and Cash Equivalents	<u>119,042,821</u>		<u>119,042,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets Considered Investments	<u>\$ 195,465,210</u>		<u>\$ 119,042,821</u>	<u>\$ 57,876,254</u>	<u>\$ 4,159,887</u>	<u>\$ 10,603,974</u>	<u>\$ 3,782,274</u>

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 5 - INTERGOVERNMENTAL RECEIVABLES

Amounts due from other governments represent receivables earned by the School. At June 30, 2023, the following amounts were receivable from other governmental units.

Governmental Units:	
Federal - Grant Programs	\$ 2,397,886
Local Educational Agencies, net of allowance	<u>14,408,789</u>
Totals	<u>\$ 16,806,675</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 local education agencies (LEAs) to make required payments and PDE-363 rate disputes. 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 approximately \$3,623,000 as of June 30, 2023.

NOTE 6 - CAPITAL ASSETS

A summary of capital assets recorded as of June 30, 2023 is as follows:

	Beginning Balance	Increases	Disposals/ Transfers	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,101,631	\$ 3,554,362	\$ (55,000)	\$ 4,600,993
Construction in progress	<u>1,831,596</u>	<u>1,661,605</u>	<u>(3,262,449)</u>	<u>230,752</u>
Total capital assets, not being depreciated	<u>2,933,227</u>	<u>5,215,967</u>	<u>(3,317,449)</u>	<u>4,831,745</u>
Capital assets, being depreciated:				
Buildings and improvements	33,674,444	22,348	2,075,630	35,772,422
Buildings right-to-use assets	6,415,752	4,444,733	-	10,860,485
Furniture and equipment	6,306,616	943,708	206,644	7,456,968
Computer equipment	27,828,145	4,898,428	(2,495,409)	30,231,164
Subscription assets	-	2,806,161	-	2,806,161
Total capital assets, being depreciated	<u>74,224,957</u>	<u>13,115,378</u>	<u>(213,135)</u>	<u>87,127,200</u>
Accumulated depreciation for:				
Buildings and improvements	(7,208,794)	(1,664,194)	212,322	(8,660,666)
Buildings right-to-use assets	(970,117)	(1,280,271)	-	(2,250,388)
Furniture and equipment	(4,711,757)	(525,066)	486,380	(4,750,443)
Computer equipment	(17,864,032)	(3,944,437)	2,489,826	(19,318,643)
Subscription assets	-	(866,839)	-	(866,839)
Total accumulated depreciation	<u>(30,754,700)</u>	<u>(8,280,807)</u>	<u>3,188,528</u>	<u>(35,846,979)</u>
Total capital assets, being depreciated, net:	<u>43,470,257</u>	<u>4,834,571</u>	<u>2,975,393</u>	<u>51,280,221</u>
Governmental activities capital assets, net:	<u>\$ 46,403,484</u>	<u>\$ 10,050,538</u>	<u>\$ (342,056)</u>	<u>\$ 56,111,966</u>

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 6 - CAPITAL ASSETS (continued)

Depreciation expense of \$6,133,697 for the fiscal year ended June 30, 2023 was not allocated to the various functions because the property, plant and equipment serve all functions of the School. Amortization expense of \$1,280,271 was allocated to operation of plant and maintenance services for building lease right-to-use assets. Amortization expense of \$866,839 was allocated to various instructional and support services for subscription right-to-use assets.

NOTE 7 - NOTE 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, 2023, the balance of this note receivable is \$4,080,000.

NOTE 8 - LINE OF CREDIT

Effective June 30, 2020, the School has a \$20,000,000 revolving line of credit with First National Bank of Pennsylvania, which the School can borrow and repay funds on a secured basis at the 1-month SOFR rate plus 1.60%. The agreement required that the School adhere to certain covenants and meet or exceed certain financial ratios. Management believes the School was in compliance with these covenants as of June 30, 2023. There was no balance outstanding as of June 30, 2023.

NOTE 9 - NET PENSION LIABILITY

At June 30, 2023, the School reported a liability of \$154,671,894 for its proportionate share of the net pension liability. 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, 2021 to June 30, 2022. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported contributions as it relates to the total one-year reported contributions. At June 30, 2023, the School's proportion was 0.3479%, which was an increase of 0.0049% from its proportionate share measured as of June 30, 2022.

For the fiscal year ended June 30, 2023, the School recognized pension expense of approximately \$18,079,000. At June 30, 2023, 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	\$ -	\$ 2,624,000
Difference between expected and actual experience	70,000	1,338,000
Changes in proportions	8,856,000	-
Changes in assumptions	4,619,000	-
Contributions subsequent to the measurement date	18,020,454	-
Total	<u>\$ 31,565,454</u>	<u>\$ 3,962,000</u>

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 9 - NET PENSION LIABILITY (continued)

The School reported \$18,020,454 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 fiscal year ended June 30, 2024. 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,	
2024	\$ 5,285,000
2025	4,100,000
2026	(3,465,000)
2027	3,663,000
Thereafter	-
	<u>\$ 9,583,000</u>

Actuarial assumptions

The total pension liability as of the June 30, 2022, measurement date, was determined by rolling forward the System’s total pension liability as of June 30, 2021 to June 30, 2022, 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 7.00%, including inflation of 2.75%.
- Salary growth is an effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS’ experience and projected using a modified version of the MP-2020 Improvement Scale.
- The discount rate used to measure Total Pension Liability was 7.00% as of June 30, 2021 and as of June 30, 2022.

Demographic and economic assumptions approved by the Board for use effective with the June 30, 2021 actuarial valuation:

- Salary growth rate – decreased from 5.00% to 4.50%.
- Real wage growth and merit or seniority increases (components for salary growth) – decreased from 2.75% and 2.25% to 2.50% and 2.00%, respectively.
- Mortality rates – Previously 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. Effective with the June 30, 2021 actuarial valuation, mortality rates are based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS’ experience and projected using a modified version of the MP-2020 Improvement Scale.

The actuarial assumptions used in the June 30, 2022 valuation was based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2020.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 9 - NET PENSION LIABILITY (continued)

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.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	28.0%	5.3%
Private equity	12.0%	8.0%
Fixed income	33.0%	2.3%
Commodities	9.0%	2.3%
Absolute return	6.0%	3.5%
MLPs/Infrastructure	9.0%	5.4%
Real estate	11.0%	4.6%
Cash	3.0%	0.5%
Leverage	-11.0%	0.5%
	<u>100.0%</u>	

The above was PSERS’ Board adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2022.

Discount rate

The discount rate used to measure the total pension liability was 7.00%. 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.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 9 - NET PENSION LIABILITY (continued)

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 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
School's proportionate share of the net pension liability	\$ 200,057,515	\$ 154,671,894	\$ 116,406,321

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 10 - NET OPEB LIABILITY

PSERS OPEB Plan

At June 30, 2023, the School reported a liability of \$6,391,157 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, 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, 2021 to June 30, 2022. The School's proportion of the net OPEB liability was calculated using the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2023, the School's proportion was 0.3472%, which was an increase of 0.0047% from its proportionate share measured as of June 30, 2022.

For the fiscal year ended June 30, 2023, the School recognized OPEB expense of approximately \$463,000. At June 30, 2023, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings	\$ 17,000	\$ -
Difference between expected and actual experience	59,000	34,000
Changes in proportions	928,000	-
Changes in assumptions	710,000	1,509,000
Contributions subsequent to the measurement date	393,918	-
Total	\$ 2,107,918	\$ 1,543,000

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 10 - NET OPEB LIABILITY (continued)

The School reported \$393,918 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 during the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30,		
2024	\$	115,000
2025		152,000
2026		46,000
2027		(44,000)
2028		(98,000)
Thereafter		-
	\$	<u>171,000</u>

Actuarial assumptions

The total OPEB liability as of the June 30, 2022, measurement date, was determined by rolling forward the System's total OPEB liability as of June 30, 2021 to June 30, 2022, 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 4.09%, the S&P 20 Year Municipal Bond Rate.
- Salary growth is expected to be 4.50%, 2.00% for real wage growth, merit and seniority increases, and 2.50% expected inflation.
- Premium assistance reimbursement is capped at \$1,200 per year.
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.
- Participation rates are assumed to be 50% for eligible retirees pre-age 65, and 70% for eligible retirees post age 65.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2020.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2020 determined the employer contribution rate for fiscal year 2022.
- 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.
- Participation rate: The actual data for retirees benefiting under the Plan as of June 30, 2021 was used in lieu of the 63% utilization assumption for eligible retirees.
- Mortality rates were based on the 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 PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 10 - NET OPEB LIABILITY (continued)

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 the 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.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	100.0%	0.5%
	100.0%	

The above was PSERS’ Board adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2022.

Discount rate

The discount rate used to measure the total OPEB liability was 4.09%. 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 4.09% which represents the S&P 20-year Municipal Bond Rate at June 30, 2022, 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 4.09%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09%) or 1-percentage-point higher (5.09%) than the current rate:

	1% Decrease 3.09%	Current Discount Rate 4.09%	1% Increase 5.09%
School's proportionate share of the net OPEB liability	\$ 7,227,631	\$ 6,391,157	\$ 5,691,205

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 10 - NET OPEB LIABILITY (continued)

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, 2022, retirees Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. As of June 30, 2022, 93,392 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2022, 582 members were receiving less than the maximum amount allowed of \$1,200 per year. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on healthcare cost trends as depicted below.

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:

	1.0% Decrease		Healthcare Cost Trend Rate		1.0% Increase
School's proportionate share of the net OPEB liability	\$ 6,390,508	\$	6,391,157	\$	6,391,678

OPEB 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.

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 trustees 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, 2023, 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 – 699

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 10 - NET OPEB LIABILITY (continued)

Total OPEB Liability

The School's total OPEB liability of \$1,117,488 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2022.

Actuarial assumptions and other inputs – The total OPEB liability in the July 1, 2022 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

Year	Medical / Rx
2022	7.50%
2023	7.50%
2024	7.00%
2025	6.50%
2026	6.00%
2027	5.50%
2028	5.00%
2029 and later	4.75%

Inflation – 2.75%

Discount rate – 3.75%

The discount rate was based on a survey of 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

B. Demographic Assumptions

Death – Rates used in the PSERS actuarial valuation as of June 30, 2022

Withdrawal – Based upon rates of withdrawal used in the PSERS actuarial valuation as of June 30, 2022

Disablement – Based upon rates of disability used in the PSERS actuarial valuation as of June 30, 2022

Retirement Age – If hired prior to July 1, 2011, earlier of age 60 with 25 years of PSERS service or age 62 with 5 years of PSERS service

If hired after June 30, 2011 but before July 1, 2019, the earlier of the date on which age plus service equals 92 (with a minimum of 35 years of service) or age 65

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 10 - NET OPEB LIABILITY (continued)

If hired on or after July 1, 2019: age 67 with 3 years of service or a combination of age and service with a minimum of 35 years of service which sums to at least 97 (the latter only an option for those in Class T-G)

Participation – 10% of future retirees will elect to continue participating in the School’s health plan upon retirement

Coverage Election Future retirees – 80% individual; 20% 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

C. Annual Premium Costs and Other Assumptions

1. Methodology: Funding rates for medical coverage for the 2022/2023 Fiscal Year were provided by the School with a separate rate for each coverage level as shown below.

Coverage Type	Annual Rate
Single	\$ 9,745.68
Two Adult	\$ 22,766.28
Parent/Child	\$ 22,766.28
Parent/Children	\$ 25,282.80
Family	\$ 26,344.56

Benefits are self-insured. The funding rates recognize recent claims history, reinsurance premiums, administrative changes and trend adjustments to the 2022/2023 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	\$ 9,541
50	\$ 11,631
55	\$ 14,539
60	\$ 17,719
64	\$ 20,082

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 10 - NET OPEB LIABILITY (continued)

Changes in the Total OPEB liability

Total OPEB Liability - Beginning of Period	\$ 1,384,212
Changes for the year:	
Service cost	44,696
Estimated benefit payments	(7,048)
Interest	40,520
Changes in benefit terms	-
Differences between expected and actual experience	252,271
Changes in assumptions or other inputs	<u>(597,163)</u>
Net Change in Total OPEB Liability	<u>(266,724)</u>
Total OPEB Liability - End of Period	<u>\$ 1,117,488</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 (2.75%) or 1-percentage-point higher (3.75%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current</u> <u>Discount Rate</u>	<u>1% Increase</u>
	2.75%	3.75%	4.75%
Total of the School's OPEB Liability	\$ 1,278,042	\$ 1,117,488	\$ 974,939

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 (-1.0% from the rates disclosed above) or 1-percentage-point higher (+1.0% from the rates disclosed above) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost</u> <u>Trend Rate</u>	<u>1% Increase</u>
Total of the School's OPEB Liability	\$ 925,088	\$ 1,117,488	\$ 1,354,276

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 10 - NET OPEB LIABILITY (continued)

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

For the year ended June 30, 2023, the School recognized OPEB expense of \$47,789. At June 30, 2023, the School reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 252,068	\$ 100,475
Changes in assumptions	133,015	627,239
Total	385,083	727,714
 PSERS OPEB	 2,107,918	 1,543,000
Total OPEB	\$ 2,493,001	\$ 2,270,714

Total OPEB expense for both OPEB plans was \$512,484 for the year ended June 30, 2023.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Fiscal Year Ended June 30,	
2024	\$ (30,379)
2025	(30,379)
2026	(30,379)
2027	(30,379)
2028	(30,379)
Thereafter	(190,736)
	\$ (342,631)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 11 - LEASES

The School has various leases for office and warehouse space that expire at various dates through December 2032, with optional renewable terms. The leases generally require the School to pay real estate taxes, insurance, repairs, and various operating costs. During the fiscal year ended June 30, 2023, the School recognized \$218,777 of expenditures for variable payments that were not previously included in the lease liability measurement.

The discount rates for leases is derived from the rate implicit in the lease or the School's incremental borrowing rate.

The future principal and interest obligations under these leases as of June 30, 2023 are as follows:

Fiscal Year Ending June 30,	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,192,925	\$ 415,905
2025	1,192,814	357,294
2026	1,131,976	299,378
2027	1,145,351	243,735
2028	1,250,579	185,557
2029-2033	3,172,963	284,005
Total	<u>\$ 9,086,608</u>	<u>\$ 1,785,874</u>

NOTE 12 - SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The School has various subscription-based information technology arrangements (SBITAs) for use of IT software that expire at various dates through June 2026. The SBITAs generally require the School to pay annual or monthly fees for the use of software. There were no variable payments or commitments under SBITAs before the commencement date of the subscription term that were not previously included in the subscription liability measurement.

The discount rate for SBITAs are derived from the rate implicit in the SBITA or the School's incremental borrowing rate.

The future principal and interest obligations under these SBITAs as of June 30, 2023 are as follows:

Fiscal Year Ending June 30,	<u>Principal</u>	<u>Interest</u>
2024	\$ 710,635	\$ 73,171
2025	584,791	40,894
2026	315,591	14,334
Total	<u>\$ 1,611,017</u>	<u>\$ 128,399</u>

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Fiscal Year Ended June 30, 2023

NOTE 13 - 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, 2023, beyond the aforementioned assignment of fund balance and recorded liability for claims and judgements.

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, 2023.

NOTE 14 - 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. The School retains the risk of liability for all claims under the aggregate stop-loss insurance. Settled claims have not exceeded the aggregate stop-loss insurance coverage for the past 3 years.

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

Liability balance - July 1, 2022	\$	1,012,544
Incurred claims and estimates		13,946,413
Less:		
Claims paid during the period		<u>(13,710,235)</u>
Liability balance - June 30, 2023	\$	<u><u>1,248,722</u></u>

NOTE 15 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Claims and Judgments Payable	\$ 103,501	\$ 272,387	\$ (290,958)	\$ 84,930
Net OPEB Liability	9,501,746	-	(1,993,101)	7,508,645
Net Pension Liability	140,824,584	31,185,250	(17,337,940)	154,671,894
Lease and Subscription Liability	<u>5,602,887</u>	<u>7,250,895</u>	<u>(2,156,985)</u>	<u>10,696,797</u>
	<u>\$ 156,032,718</u>	<u>\$ 38,708,532</u>	<u>\$ (21,778,984)</u>	<u>\$ 172,962,266</u>

Required Supplementary Information

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Revenues, Expenditures, and Changes in Fund Balance, Budget and Actual – General Fund
Fiscal Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
REVENUES				
Local Revenues	\$ 164,878,344	\$ 164,878,344	\$ 192,067,174	\$ 27,188,830
State Program Revenues	1,075,243	1,075,243	1,068,605	(6,638)
Federal Program Revenues	4,603,036	4,603,036	4,510,783	(92,253)
TOTAL REVENUES	170,556,623	170,556,623	197,646,562	27,089,939
EXPENDITURES				
Regular Programs	73,617,642	73,617,642	71,885,775	1,731,867
Special Programs	40,380,151	40,380,151	38,989,520	1,390,631
Other Instructional Programs	2,663,970	2,663,970	1,379,995	1,283,975
Community/Junior College Ed Programs	-	-	18,088	(18,088)
Pupil Personnel Services	14,789,628	14,789,628	13,445,091	1,344,537
Instructional Staff Services	4,814,085	4,814,085	3,832,505	981,580
Administrative Services	9,162,209	9,162,209	8,432,825	729,384
Pupil Health	1,167,211	1,167,211	1,104,555	62,656
Business Services	8,370,222	8,370,222	7,529,146	841,076
Operation & Maintenance of Plant Services	11,285,158	11,285,158	12,811,139	(1,525,981)
Central & Other Support Services	9,384,477	9,384,477	9,130,934	253,543
Student Activities	511,000	511,000	435,030	75,970
Community Services	36,200	36,200	38,190	(1,990)
Facilities Acquisition and Construction	18,300,000	18,300,000	3,595,956	14,704,044
Debt Service	25,000	25,000	2,479,688	(2,454,688)
TOTAL EXPENDITURES	194,506,953	194,506,953	175,108,437	19,398,516
Excess (Deficiency) of Revenues Over Expenditures	(23,950,330)	(23,950,330)	22,538,125	46,488,455
OTHER FINANCING SOURCES				
Proceeds from Extended Term Financing	-	-	7,250,895	7,250,895
Proceeds from Disposal of Capital Assets	50,000	50,000	469,825	419,825
TOTAL OTHER FINANCING SOURCES	50,000	50,000	7,720,720	7,670,720
Net Change in Fund Balance	\$ (23,900,330)	\$ (23,900,330)	\$ 30,258,845	\$ 54,159,175

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Schedule of Revenues, Expenditures, and Changes in Fund Balance,
Budget and Actual – General Fund
Fiscal Year Ended June 30, 2023

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
School's proportion of the net pension liability	0.3479%	0.3430%	0.3182%	0.3082%	0.2877%
School's proportionate share of the net pension liability	\$ 154,671,894	\$ 140,824,584	\$ 156,678,549	\$ 144,183,998	\$ 138,110,284
School's covered payroll for the measurement date	\$ 51,053,112	\$ 48,548,069	\$ 44,622,963	\$ 42,510,044	\$ 38,737,124
School's proportionate share of the net pension liability as a percentage of its covered payroll	302.96%	290.07%	351.12%	339.18%	356.53%
Plan fiduciary net position as a percentage of the total net pension liability	61.34%	63.67%	54.32%	55.66%	54.00%
	<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 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, 2022 for 2023; June 30, 2021 for 2022; June 30, 2020 for 2021; June 30, 2019 for 2020; June 30, 2018 for 2019; 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.

See independent auditor's report.

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ 18,020,454	\$ 17,352,953	\$ 16,385,689	\$ 14,876,151	\$ 13,834,470
Contributions in relation to the contractually required contribution	<u>(18,020,454)</u>	<u>(17,352,953)</u>	<u>(16,385,689)</u>	<u>(14,876,151)</u>	<u>(13,834,470)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School's covered payroll	\$ 52,522,454	\$ 51,053,112	\$ 48,548,069	\$ 44,622,963	\$ 42,510,044
Contributions as a percentage of covered payroll	34.31%	33.99%	33.51%	33.36%	32.60%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 12,295,163	\$ 10,448,648	\$ 8,578,819	\$ 6,637,835	\$ 4,534,505
Contributions in relation to the contractually required contribution	<u>(12,295,163)</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 payroll	\$ 38,737,124	\$ 34,872,228	\$ 33,199,764	\$ 32,099,631	\$ 26,783,846
Contributions as a percentage of covered payroll	31.74%	29.20%	25.00%	20.50%	16.00%

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 *

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
School's proportion of the net OPEB liability	0.3472%	0.3425%	0.3179%	0.3082%	0.2877%
School's proportionate share of the net OPEB liability	\$ 6,391,157	\$ 8,117,534	\$ 6,868,856	\$ 6,554,927	\$ 5,998,398
School's covered payroll for the measurement date	\$ 51,053,112	\$ 48,548,069	\$ 44,622,963	\$ 42,510,044	\$ 38,737,124
School's proportionate share of the net OPEB liability as a percentage of its covered payroll	12.52%	16.72%	15.39%	15.42%	15.48%
Plan fiduciary net position as a percentage of the total net OPEB liability	6.86%	5.30%	5.69%	5.56%	5.56%
	<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 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, 2022 for 2023; June 30, 2021 for 2022; June 30, 2020 for 2021; June 30, 2019 for 2020; June 30, 2018 for 2019; 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 *

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ 393,918	\$ 408,072	\$ 398,821	\$ 373,571	\$ 361,771
Contributions in relation to the contractually required contribution	<u>(393,918)</u>	<u>(408,072)</u>	<u>(398,821)</u>	<u>(373,571)</u>	<u>(361,771)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School's covered payroll	\$ 52,522,454	\$ 51,053,112	\$ 48,548,069	\$ 44,622,963	\$ 42,510,044
Contributions as a percentage of covered payroll	0.75%	0.80%	0.82%	0.84%	0.83%
	<u>2018</u>	<u>2017</u>			
Contractually required contribution	\$ 322,054	\$ 289,439			
Contributions in relation to the contractually required contribution	<u>(322,054)</u>	<u>(289,439)</u>			
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>			
School's covered payroll	\$ 38,737,124	\$ 34,872,228			
Contributions as a percentage of covered 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 *

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability - Beginning of Period	\$ 1,384,212	\$ 1,309,583	\$ 1,038,564	\$ 969,345	\$ 1,226,711	\$ 1,108,560	\$ 995,518
Changes for the year:							
Service cost	44,696	53,332	51,905	47,235	45,971	83,228	81,000
Estimated benefit payments	(7,048)	(9,936)	(9,751)	(13,364)	(16,797)	-	-
Interest	40,520	31,233	29,553	35,348	33,066	34,923	32,042
Changes in benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	252,271	-	23,847	-	(162,495)	-	-
Changes in assumptions or other inputs	(597,163)	-	175,465	-	(157,111)	-	-
Net Change in Total OPEB Liability	<u>(266,724)</u>	<u>74,629</u>	<u>271,019</u>	<u>69,219</u>	<u>(257,366)</u>	<u>118,151</u>	<u>113,042</u>
Total OPEB Liability - End of Period	<u>\$ 1,117,488</u>	<u>\$ 1,384,212</u>	<u>\$ 1,309,583</u>	<u>\$ 1,038,564</u>	<u>\$ 969,345</u>	<u>\$ 1,226,711</u>	<u>\$ 1,108,560</u>
School's covered-employee payroll for the measurement date	\$ 52,522,454	\$ 51,053,112	\$ 48,548,069	\$ 44,622,963	\$ 42,510,044	\$ 38,737,124	\$ 34,872,228
Percentage of the OPEB liability to covered-employee payroll	2.13%	2.71%	2.68%	2.33%	2.28%	3.17%	3.18%

An actuarially determined contribution is not calculated. The School's current funding policy is to pay plan benefits when they become due. This is referred to as a pay-as-you-go plan. There are no assets accumulated in a trust that meet the criteria in paragraph 5 of GASB Statement 75.

* 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

STATISTICAL SECTION OVERVIEW **(Unaudited)**

The Statistical Section of the School's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the School's overall financial outlook.

Sections

Financial Trends

These schedules contain trend information to help the reader understand how the School's financial performance and operations have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the School's most significant revenue source, local educational agencies.

Debt Capacity

These schedules present information to help the reader assess the affordability of the School's current levels of outstanding debt and the School's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the School's financial activities take place.

Operating Information

These schedules contain service data to help the reader understand how the information in the School's financial report relates to the services the School provides and the activities it performs.

Financial Trends

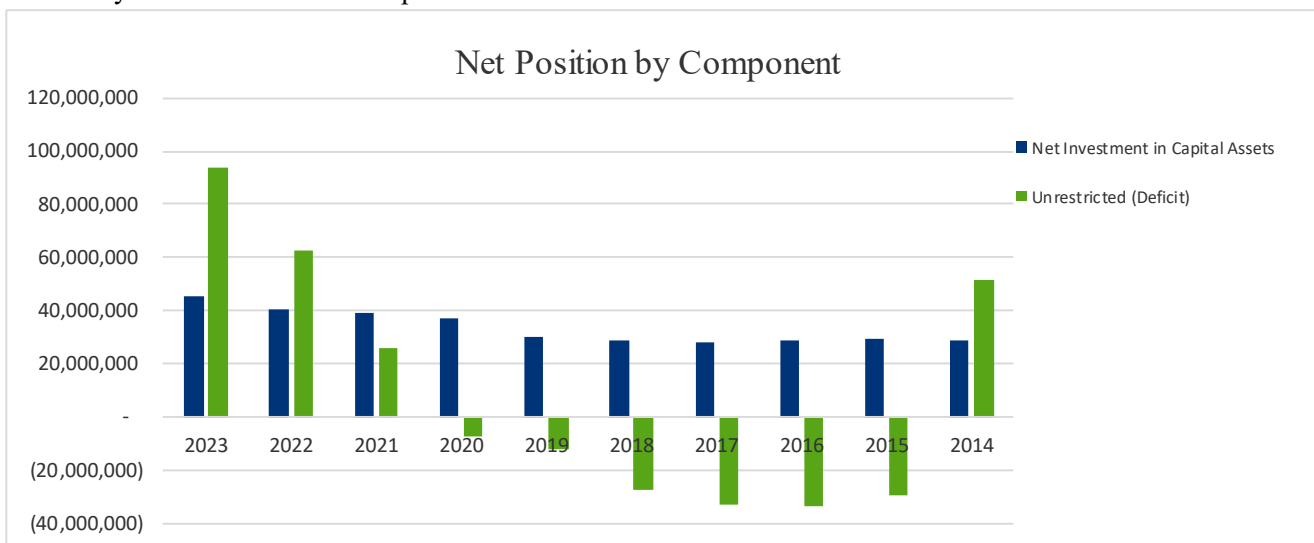
THE PENNSYLVANIA CYBER CHARTER SCHOOL
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental Activities					
Net Investment in Capital Assets	\$ 45,414,341	\$ 40,800,597	\$ 39,134,687	\$ 37,263,451	\$ 30,087,921
Unrestricted (Deficit)	93,837,082	62,449,972	26,281,473	(7,279,774)	(12,282,332)
Total Governmental Activities Net Position	<u>\$ 139,251,423</u>	<u>\$ 103,250,569</u>	<u>\$ 65,416,160</u>	<u>\$ 29,983,677</u>	<u>\$ 17,805,589</u>
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Governmental Activities					
Net Investment in Capital Assets	\$ 28,516,362	\$ 27,710,828	\$ 28,556,543	\$ 29,323,790	\$ 29,049,581
Unrestricted (Deficit)	(27,183,179)	(32,770,103)	(33,228,542)	(29,053,361)	51,861,624
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>

Notes:

(1) Includes all funds (GAAP Basis)

(2) Beginning with fiscal year 2015 the School implemented GASB 68 and in fiscal 2018 GASB 75.



THE PENNSYLVANIA CYBER CHARTER SCHOOL

Changes in Net Position

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues					
Program Revenues:					
Operating grants and contributions	\$ 7,688,089	\$ 9,820,218	\$ 8,021,669	\$ 6,798,052	\$ 6,396,567
General Revenues:					
Payments from local educational agencies	184,393,557	187,028,447	180,537,690	159,685,518	160,727,395
Grants, subsidies & contributions not restricted	-	-	-	-	-
Investment (loss) earnings	4,845,668	(1,069,331)	298,740	1,576,363	1,021,210
Gain/(loss) on disposal/sale of capital assets	127,769	(6,981)	23,368	22,402	13,539
Miscellaneous Income	379,245	152,864	667,460	168,343	137,870
Total Revenue - Governmental Activities	<u>197,434,328</u>	<u>195,925,217</u>	<u>189,548,927</u>	<u>168,250,678</u>	<u>168,296,581</u>
Expenses					
Instructional Services	105,753,596	104,897,386	101,414,282	103,358,698	101,140,809
Support Services	48,526,103	47,241,723	47,245,806	46,734,285	45,427,340
Non-Instructional Services	7,153,775	5,951,699	5,456,356	5,979,607	5,256,026
Total Expenses - Governmental Activities	<u>161,433,474</u>	<u>158,090,808</u>	<u>154,116,444</u>	<u>156,072,590</u>	<u>151,824,175</u>
Change in Net Position	<u>\$ 36,000,854</u>	<u>\$ 37,834,409</u>	<u>\$ 35,432,483</u>	<u>\$ 12,178,088</u>	<u>\$ 16,472,406</u>

(continued)

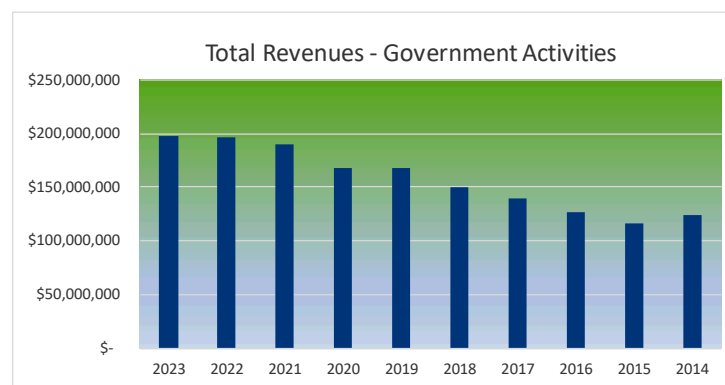
THE PENNSYLVANIA CYBER CHARTER SCHOOL

Changes in Net Position

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<i>(continued)</i>				
	<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>150,454,802</u>	<u>139,980,373</u>	<u>126,464,488</u>	<u>115,974,963</u>	<u>123,890,582</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>\$ 11,624,019</u>	<u>\$ (32,574)</u>	<u>\$ (4,942,428)</u>	<u>\$ (8,360,981)</u>	<u>\$ 12,125,145</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
2023	\$ 1,020,298	\$ -	\$ 85,137,083	\$ 31,491,903	\$ 100,898,386	\$ 218,547,670
2022	862,457	-	80,857,942	1,487,713	105,080,713	188,288,825
2021	308,200	-	84,598,030	1,562,169	63,308,395	149,776,794
2020	796,240	-	70,917,787	3,362,824	32,483,919	107,560,770
2019	1,037,653	-	71,412,727	5,556,505	13,768,846	91,775,731
2018	1,575,751	-	37,825,382	6,528,300	21,282,733	67,212,166
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

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues					
Local Sources	\$ 192,067,174	\$ 189,096,165	\$ 183,722,556	\$ 163,185,634	\$ 163,983,924
State Sources	1,068,605	1,070,343	1,112,383	1,124,740	1,119,188
Federal Sources	4,510,783	6,108,690	5,030,619	3,917,902	3,519,929
Total Revenues	<u>197,646,562</u>	<u>196,275,198</u>	<u>189,865,558</u>	<u>168,228,276</u>	<u>168,623,041</u>
Expenditures					
Instruction	112,273,377	108,040,769	100,219,806	98,853,481	98,906,157
Support Services	56,286,195	49,434,276	45,827,175	45,468,195	42,154,068
Non-Instructional Services	473,220	312,171	188,525	413,609	402,080
Miscellaneous	-	-	-	-	-
Capital Outlay	3,595,956	362,610	1,438,479	7,730,877	2,620,561
Debt Service - Principal	1,932,830	812,864	-	-	-
Debt Service - Interest	546,858	295,439	-	-	-
Total Expenditures	<u>175,108,436</u>	<u>159,258,129</u>	<u>147,673,985</u>	<u>152,466,162</u>	<u>144,082,866</u>
Other Financing Sources					
Proceeds from Financing Leases	7,250,895	1,432,167	-	-	-
Sale of Capital Assets	469,825	65,795	24,451	22,925	23,390
Total Other Financing Sources	<u>7,720,720</u>	<u>1,497,962</u>	<u>24,451</u>	<u>22,925</u>	<u>23,390</u>
Net Change in Fund Balance	<u>\$ 30,258,846</u>	<u>\$ 38,515,031</u>	<u>\$ 42,216,024</u>	<u>\$ 15,785,039</u>	<u>\$ 24,563,565</u>
Debt Service as % of Non Capital Expenditures Ratio	1.4%	0.7%	0.0%	0.0%	0.0%

(continued)

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

	<i>(continued)</i>				
	<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
State 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 - Principal	-	-	-	-	8,461
Debt Service - Interest	-	-	-	-	-
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 from Extended Term Financing	-	-	-	-	-
Sale of Capital 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>
Debt Service as % of Non Capital Expenditures Ratio	0.0%	0.0%	0.0%	0.0%	0.0%

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		
2022	12,972,008	\$ 836,778,300	\$ 64,506	6,196,000	283,000	4.4%	
2021	12,964,056	833,314,500	64,279	6,059,000	386,000	6.0%	
2020	12,783,254	788,725,185	61,700	5,933,000	581,000	8.9%	
2019	12,801,989	742,924,296	58,032	6,288,000	286,000	4.4%	
2018	12,800,922	717,255,286	56,032	6,222,000	288,000	4.4%	
2017	12,787,641	681,658,520	53,306	6,162,000	323,000	5.0%	
2016	12,782,275	662,352,876	51,818	6,115,000	344,000	5.3%	
2015	12,784,826	644,445,802	50,407	6,076,000	347,000	5.4%	
2014	12,788,313	619,387,125	48,434	6,010,000	379,000	5.9%	
2013	12,776,309	592,972,739	46,412	5,962,000	458,000	7.1%	

Sources: Personal income is provided by the Bureau of Economic Analysis, U.S. Department of Commerce (www.bea.gov/index.htm) through estimates released September 2023.

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 obtained from the Pennsylvania Department 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 (2020 calendar year). Therefore, the totals shown may differ from year to year.

(2) Personal income data is provided as of the mid-year.

(3) Information is for the Commonwealth of Pennsylvania.

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

Industry	2022			2013		
	Establishments	Average Employment	Total Wage	Establishments	Average Employment	Total Wage
Accommodation and Food Services	2,577	27,150	\$ 1,155,032,439	1,943	23,511	724,652,627
Administrative and Waste Services	1,186	21,631	2,227,496,615	1,407	35,184	2,751,179,506
Agriculture, Forestry, Fishing & Hunting	1,431	33,477	3,581,449,482	1,287	32,451	2,822,254,666
Arts, Entertainment, and Recreation	30,789	267,291	20,071,621,627	27,683	234,115	13,210,216,179
Construction	14,537	564,391	40,733,088,983	14,448	564,165	31,997,209,793
Educational Services	23,243	213,153	20,357,246,485	23,889	225,569	16,360,037,528
Finance and Insurance	40,237	603,195	21,909,811,847	41,923	636,856	16,437,056,229
Health Care and Social Assistance	13,156	344,384	19,587,754,055	10,393	259,063	11,433,097,564
Information	8,554	96,291	11,038,905,452	4,410	91,629	6,246,865,591
Management of Companies and Enterprises	20,070	269,171	30,898,552,124	17,934	256,911	20,625,004,518
Manufacturing	12,245	67,208	4,935,097,374	9,338	59,048	3,023,040,511
Mining, Quarrying, and Oil and Gas Extraction	51,420	395,104	44,834,544,069	36,221	330,315	27,229,161,208
Other Services, Ex. Public Admin	6,697	145,205	21,193,349,008	3,326	133,213	15,331,794,290
Professional and Technical Services	19,553	311,279	15,552,668,705	16,707	296,072	9,599,227,188
Public Administration	9,843	474,147	30,993,055,638	8,586	486,124	24,578,337,432
Real Estate and Rental and Leasing	54,049	1,063,096	66,142,446,375	53,044	967,695	43,872,551,552
Retail Trade	5,831	96,469	4,050,315,160	4,721	94,341	2,836,970,906
Transportation and Warehousing	28,466	443,283	10,467,698,884	27,012	441,431	7,174,131,380
Utilities	35,275	197,858	8,457,608,537	31,347	190,543	5,593,530,310
Wholesale Trade	5,047	229,515	16,287,404,399	4,930	238,613	12,831,600,161
Total - All Industries	384,206	5,863,298	\$ 394,475,147,258	340,549	5,596,849	\$ 274,677,919,139

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

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Principal Employers

Current Calendar Year and Nine Years Prior

<u>Employer</u>	<u>2023 Rank</u>	<u>2014 Rank</u>
Wal-Mart Associates Inc.	1	1
Trustees of the University of PA	2	3
City of Philadelphia	4	2
Giant Food Stores LLC	3	4
Pennsylvania State University	5	5
United Parcel Services Inc.	6	10
School District of Philadelphia	8	6
UPMC Presbyterian Shadyside	9	7
Amazon.com Services Inc.	7	N/A
PNC Bank NA	N/A	9
University of Pittsburgh	N/A	8
The Children's Hospital of Philadelphia	10	N/A

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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Function					
Teacher/Instructor	494	486	483	476	469
Student Support	120	136	132	129	126
Academic Staff Support	62	51	52	47	54
Academic Leadership	16	16	17	19	19
Non-Academic Staff Support	48	49	46	41	37
Executive	6	6	6	6	6
Total	<u>746</u>	<u>744</u>	<u>736</u>	<u>718</u>	<u>711</u>
	<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>

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>
2023	\$ 48,000	\$ 88,423	\$ 68,582
2022	46,500	88,423	66,415
2021	45,500	86,870	63,674
2020	44,500	84,800	60,339
2019	44,000	82,730	57,016
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

Source: PA Cyber Charter School records.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Operating Statistics
Last Ten Fiscal Years

Fiscal Year	FTE Enrollment	Governmental Activities Expenses	Cost per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio
2023	10,738	\$ 161,433,474	\$ 15,033.85	7.92%	494	22:1
2022	11,349	158,090,808	13,929.93	3.64%	486	23:1
2021	11,466	154,116,444	13,441.17	-9.40%	483	24:1
2020	10,520	156,072,590	14,835.80	3.55%	476	22:1
2019	10,597	151,824,175	14,327.09	7.46%	469	23:1
2018	10,413	138,830,783	13,332.45	-2.16%	437	24:1
2017	10,275	140,012,947	13,626.56	2.71%	416	25:1
2016	9,905	131,406,916	13,266.73	2.50%	386	26:1
2015	9,606	124,335,944	12,943.57	24.80%	409	23:1
2014	10,776	111,765,437	10,371.70	2.58%	338	32:1

Source: PA Cyber Charter School records.

Notes:

(1) Includes all funds. (GAAP Basis)

(2) Beginning with fiscal year 2015, the School implemented GASB 68 and in fiscal year 2018 GASB 75 which impacted Governmental Activities Expenses.

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

County	2023		2022		2021		2020		2019	
	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment
Adams	98	0.69%	93	0.64%	106	0.75%	105	0.77%	115	0.78%
Allegheny	1,702	11.96%	1,707	11.81%	1,652	11.76%	1,611	11.75%	1,691	11.49%
Armstrong	144	1.01%	122	0.84%	163	1.16%	119	0.87%	110	0.75%
Beaver	581	4.08%	567	3.92%	640	4.56%	541	3.95%	613	4.17%
Bedford	37	0.26%	34	0.24%	32	0.23%	25	0.18%	38	0.26%
Berks	256	1.80%	256	1.77%	239	1.70%	226	1.65%	279	1.90%
Blair	131	0.92%	130	0.90%	140	1.00%	123	0.90%	130	0.88%
Bradford	59	0.41%	67	0.46%	39	0.28%	52	0.38%	56	0.38%
Bucks	234	1.64%	222	1.54%	196	1.40%	210	1.53%	260	1.77%
Butler	348	2.45%	391	2.71%	511	3.64%	472	3.44%	482	3.28%
Cambria	152	1.07%	164	1.14%	151	1.07%	114	0.83%	146	0.99%
Cameron	3	0.02%	3	0.02%	4	0.03%	3	0.02%	5	0.03%
Carbon	64	0.45%	67	0.46%	71	0.51%	61	0.45%	67	0.46%
Centre	112	0.79%	104	0.72%	102	0.73%	112	0.82%	120	0.82%
Chester	70	0.49%	108	0.75%	90	0.64%	56	0.41%	73	0.50%
Clarion	96	0.67%	91	0.63%	88	0.63%	84	0.61%	105	0.71%
Clearfield	100	0.70%	100	0.69%	123	0.88%	111	0.81%	107	0.73%
Clinton	58	0.41%	68	0.47%	58	0.41%	61	0.45%	63	0.43%
Columbia	43	0.30%	58	0.40%	56	0.40%	65	0.47%	63	0.43%
Crawford	207	1.45%	232	1.61%	242	1.72%	251	1.83%	271	1.84%
Cumberland	185	1.30%	197	1.36%	259	1.84%	236	1.72%	244	1.66%
Dauphin	392	2.75%	441	3.05%	495	3.52%	489	3.57%	524	3.56%
Delaware	421	2.96%	385	2.66%	358	2.55%	395	2.88%	452	3.07%
Elk	21	0.15%	37	0.26%	12	0.09%	23	0.17%	8	0.05%
Erie	933	6.56%	853	5.90%	792	5.64%	781	5.70%	869	5.91%
Fayette	430	3.02%	447	3.09%	461	3.28%	429	3.13%	447	3.04%
Forest	11	0.08%	6	0.04%	5	0.04%	4	0.03%	9	0.06%
Franklin	105	0.74%	100	0.69%	124	0.88%	109	0.80%	133	0.90%
Fulton	4	0.03%	6	0.04%	8	0.06%	10	0.07%	16	0.11%
Greene	80	0.56%	77	0.53%	88	0.63%	101	0.74%	101	0.69%
Subtotal	7,077	49.73%	7,133	49.37%	7,305	52.00%	6,979	50.92%	7,597	51.62%

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Enrollment by County

Last Ten Fiscal Years

(continued)

County	2023		2022		2021		2020		2019	
	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment
Huntingdon	23	0.16%	31	0.21%	35	0.25%	39	0.28%	39	0.27%
Indiana	142	1.00%	124	0.86%	142	1.01%	144	1.05%	135	0.92%
Jefferson	68	0.48%	79	0.55%	97	0.69%	66	0.48%	88	0.60%
Juniata	9	0.06%	11	0.08%	13	0.09%	16	0.12%	30	0.20%
Lackawanna	97	0.68%	93	0.64%	92	0.65%	73	0.53%	72	0.49%
Lancaster	326	2.29%	323	2.24%	367	2.61%	390	2.85%	383	2.60%
Lawrence	222	1.56%	226	1.56%	204	1.45%	190	1.39%	185	1.26%
Lebanon	124	0.87%	131	0.91%	143	1.02%	145	1.06%	163	1.11%
Lehigh	312	2.19%	300	2.08%	325	2.31%	358	2.61%	374	2.54%
Luzerne	505	3.55%	489	3.38%	474	3.37%	416	3.04%	354	2.41%
Lycoming	177	1.24%	164	1.14%	161	1.15%	139	1.01%	185	1.26%
McKean	27	0.19%	35	0.24%	37	0.26%	33	0.24%	35	0.24%
Mercer	173	1.22%	188	1.30%	153	1.09%	185	1.35%	188	1.28%
Mifflin	25	0.18%	24	0.17%	37	0.26%	20	0.15%	34	0.23%
Monroe	179	1.26%	204	1.41%	221	1.57%	208	1.52%	233	1.58%
Montgomery	232	1.63%	203	1.40%	194	1.38%	191	1.39%	200	1.36%
Montour	5	0.04%	8	0.06%	11	0.08%	10	0.07%	14	0.10%
Northampton	286	2.01%	328	2.27%	315	2.24%	330	2.41%	359	2.44%
Northumberland	129	0.91%	151	1.05%	128	0.91%	152	1.11%	155	1.05%
Perry	55	0.39%	67	0.46%	73	0.52%	78	0.57%	104	0.71%
Philadelphia	1,410	9.91%	1,386	9.59%	859	6.11%	871	6.36%	876	5.95%
Pike	39	0.27%	47	0.33%	43	0.31%	37	0.27%	46	0.31%
Potter	6	0.04%	3	0.02%	3	0.02%	4	0.03%	5	0.03%
Schuylkill	128	0.90%	154	1.07%	122	0.87%	105	0.77%	121	0.82%
Snyder	39	0.27%	47	0.33%	57	0.41%	60	0.44%	55	0.37%
Somerset	116	0.82%	108	0.75%	117	0.83%	125	0.91%	129	0.88%
Sullivan	13	0.09%	11	0.08%	8	0.06%	11	0.08%	9	0.06%
Susquehanna	46	0.32%	37	0.26%	38	0.27%	37	0.27%	57	0.39%
Tioga	33	0.23%	40	0.28%	42	0.30%	31	0.23%	28	0.19%
Subtotal	4,946	34.76%	5,012	34.69%	4,511	32.11%	4,464	32.57%	4,656	31.64%

(continued)

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

(continued)

County	2023		2022		2021		2020		2019	
	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment	Enrollment	Percent of Enrollment
Union	33	0.23%	34	0.24%	38	0.27%	25	0.18%	28	0.19%
Venango	113	0.79%	121	0.84%	131	0.93%	120	0.88%	137	0.93%
Warren	83	0.58%	83	0.57%	75	0.53%	70	0.51%	66	0.45%
Washington	521	3.66%	523	3.62%	480	3.42%	466	3.40%	492	3.34%
Wayne	24	0.17%	26	0.18%	19	0.14%	20	0.15%	27	0.18%
Westmoreland	914	6.42%	953	6.60%	919	6.54%	971	7.09%	1,014	6.89%
Wyoming	29	0.20%	40	0.28%	28	0.20%	19	0.14%	29	0.20%
York	491	3.45%	524	3.63%	543	3.87%	571	4.17%	670	4.55%
Total	14,231	100.00%	14,449	100.00%	14,049	100.00%	13,705	100.00%	14,716	100.00%

(continued)

Source: PA Cyber Charter School records.

Notes:

(1) Total Student enrollment, not FTEs.

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Enrollment by CountyLast 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
Adams	123	0.84%	122	0.85%	114	0.83%	115	0.85%	132	0.93%
Allegheny	1,892	12.89%	1,910	13.29%	1,786	12.97%	1,747	12.93%	1,854	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%

Source: PA Cyber Charter School records.

Notes: Total Student enrollment, not FTEs.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
School Building Information
June 30, 2023

<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	33,200	N/A
520 Railroad Avenue Building	6/30/2011	3,000	N/A

Source: PA Cyber Charter School records.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Insurance in Force
June 30, 2023

General Liability Coverage	American Family Home Insurance Company
Policy Number	7NA5CP0001607-00
Policy Period	6/30/23-6/30/24
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	\$10,000
Employee Benefits Liability:	
-Each Employee	\$1,000,000
-Aggregate	\$2,000,000
-Deductible	\$1,000
-Retroactive Date	2/20/2015
Sexual Misconduct & Molestation:	
-Occurrence	\$1,000,000
-Aggregate	\$3,000,000
Commercial Auto Liability:	American Family Home Insurance Company
Policy Number	7NA5CA0001097-00
Policy Period	6/30/23-6/30/24
Auto Liability	\$1,000,000
Uninsured Motorists	\$1,000,000
Underinsured Motorists	\$1,000,000
Personal Injury Protection	
-Comprehensive Deductible	\$500
-Collision Deductible	\$500
Electronic Equipment Coverage	Included
Educators Legal Liability	ASCOT Specialty Insurance Company
(Includes Directors & Officers and Employment Practices Liability)	
Policy Number	MLNP2210001016-02
Policy Period	6/30/23-6/30/24
-Occurrence	\$1,000,000/Separate Limit
-Aggregate	\$2,000,000
Directors & Officers Deductible	\$50,000
Employment Practices Liability Deductible	\$100,000
School Leaders Deductible	\$50,000

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Insurance in Force
June 30, 2023

(continued)

<u>Property Coverage</u>	American Family Home Insurance Company
Policy Number	7NA5CP0001607-00
Policy Period	6/30/23-6/30/24
Blanket Building & Personal Property	\$36,954,704
-Coinsurance	No Penalty
-Cause of Loss	Special
-Valuation	\$5,000
-Deductible	\$5,000
Business Income Limit	\$2,509,680 (included in Above Limit)
Extra Expense	Included in Business Interruption Limit
Equipment Breakdown	Included
Fine Arts	\$100,000
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	\$0
Accounts Receivable	\$250,000
Valuable Papers & Records	\$250,000
Unnamed Premises	\$100,000
Personal Effects & Property of Others	Included in Blanket Limit
 Inland Marine Coverage:	
Computer Hardware-Mobile and Stationary	
Computer Software	
Extra Expense	
In Transit Coverage	Included in Property Limits
Unnamed Location	
-Deductible	
 Crime Coverage	
Policy Number	Hiscox Insurance Company, Inc.
Policy Period	UC21423440.23
Policy Period	6/30/23-6/30/24
Employee Theft	\$1,000,000
Premises	\$1,000,000
In Transit	\$1,000,000
Forgery	\$1,000,000
Computer Fraud	\$1,000,000
Fund Transfer Fraud	\$1,000,000
Cyber Deception	\$100,000
Money Order and Counterfeit Currency Fraud	\$1,000,000
Credit Card Fraud	\$250,000
Client Coverage	\$1,000,000
Expense Coverage	\$50,000
Deductible	\$10,000

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Insurance in Force
June 30, 2023

(continued)

<u>Privacy & Information Security (Cyber Liability)</u>		Corvus Insurance
Policy Number		2-CIA-PA-17-S0118421-00
Policy Period		6/30/23-6/30/24
Breach Response - Notified Individuals (In Addition to Aggregate)		\$2,000,000
Breach Response - Legal Forensic & Public Relations (In Addition to Aggregate)		\$2,000,000
First Party Loss - Business Interruption Loss - Security Breach System Failure		\$2,000,000
First Party Loss - Dependent Business Loss - Security Breach System Failure		\$2,000,000 \$2,000,000
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
Policy Aggregate Limit of Liability		
-Retention Legal, Forensic & Public Relations/Crisis Mgmt.		\$50,000
-Retention Cyber Extortion Loss		\$50,000
<u>Workers Compensation Coverage</u>		Security National Insurance Company, Inc.
Policy Number		SWC1451453
Policy Period		6/30/23-6/30/24
Employer's Liability Limits		\$1,000,000
		\$1,000,000
		\$1,000,000
<u>Classification:</u>		
School: Professional Employees		On file with Company
2023 States		PA and All Other States
Payroll		\$57,100,204
<u>Workers Compensation Coverage</u>		Technology Insurance Company, inc.
Policy Number		TWC4293454
Policy Period		6/30/23-6/30/24
Employer's Liability Limits		\$100,000
		\$500,000
		\$100,000
<u>Classification:</u>		
School: Professional Employees		
2023 States		PA and All Other States
Payroll		\$426,775

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Insurance in Force
June 30, 2023

(continued)

Umbrella/Excess Coverage	United Educators Insurance Company
Policy Number	Y72-25U
Policy Period	6/30/23-6/30/24
Limits of Liability - Each Occurrence	\$10,000,000
Limits of Liability - Aggregate	\$10,000,000
Product, Completed Operations, and Employee Occupational Disease Aggregate Limit	\$10,000,000
Occupational Disease Aggregate Limit Athletic Traumatic Brain Injury Annual Aggregate	\$10,000,000
Self Insured Retention	\$0
General Liability	Included
Employee Benefits	Sublimit \$1,000,000
Sexual Abuse & Molestation	Annual Aggregate \$10,000,000
Educators Legal Liability	Included
Directors & Officers Liability	Included
Employment Practices Liability	Included
Uninsured/Underinsured Motorist	Excluded
Auto Liability	Included
Employer's Liability	Included
Pollution Liability Coverage	Lloyds Syndicates
Policy Number	W329C6220101-1009
Policy Period	6/30/23-6/30/24
Each Pollution Condition	\$1,000,000
Policy Aggregate	\$1,000,000
New Pollution Conditions - (BI/PD and Cleanup)	Yes
New Pollution Conditions - 1st Party Discovery	Yes
Existing Pollution Conditions - (BI/PD and Cleanup)	Yes
Existing Pollution Conditions - 1st Party Discovery	Yes
Transportation	Yes
Non-Owned Locations	Yes
Business Interruption	Yes
Business Travel Accident	Chubb
Policy Number	9907-58-43
Policy Period	6/30/23-6/30/24
24 Hour Business Travel - (Employees)	
Business Travel Family - (Spouse/Domestic Partner of Insured Person)	\$1,000,000
Business Travel Family - (Dependent Children of Primary Insured Person)	

SINGLE AUDIT REPORTS SECTION

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2023

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, 2022	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue June 30, 2023
U.S. Department of Education										
Passed through the Pennsylvania Department of Education:										
Title I - Improving Basic Programs	I	84.010	013-22-0996	07/01/21 - 09/30/22	\$ 3,570,429	\$ 897	\$ 897	\$ -	\$ -	\$ -
Title I - Improving Basic Programs	I	84.010	013-23-0996	07/01/22 - 09/30/23	3,445,503	3,215,877	-	3,445,503	3,445,503	229,626
Title I SIG - Program Improv-Set Aside	I	84.010	042-21-0996	09/30/21 - 09/30/22	379,687	58,413	35,833	22,580	22,580	-
Title I SIG - Program Improv-Set Aside	I	84.010	042-22-0996	08/30/22 - 09/30/23	410,152	410,152	-	410,152	410,152	-
Total CFDA Number 84.010						3,685,339	36,730	3,878,235	3,878,235	229,626
Title II - Improving Teacher Quality	I	84.367	020-22-0996	07/01/21 - 09/30/22	386,002	(10,124)	(10,124)	-	-	-
Title II - Improving Teacher Quality	I	84.367	020-23-0996	07/01/22 - 09/30/23	350,643	356,109	-	350,643	350,643	(5,466)
Total CFDA Number 84.367						345,985	(10,124)	350,643	350,643	(5,466)
Title IV - Student Support and Academic Enrichment	I	84.424	144-22-0996	07/01/21 - 09/30/22	236,736	140	140	-	-	-
Title IV - Student Support and Academic Enrichment	I	84.424	144-23-0996	07/01/22 - 09/30/23	274,069	261,081	-	274,069	274,069	12,988
Total CFDA Number 84.424						261,221	140	274,069	274,069	12,988
Passed through the Beaver Valley Intermediate Unit:										
IDEA	I	84.027 **	27	07/01/21 - 06/30/22	1,291,192	1,291,192	1,292,192	-	-	1,000
IDEA	I	84.027 **	27	07/01/22 - 06/30/23	2,063,462	-	-	2,063,462	2,063,462 *	2,063,462
IDEA - ARP	I	84.027X **	27	07/01/21 - 06/30/22	1,259,394	1,259,394	1,259,394	-	-	-
IDEA - ESY	I	84.027 **	27	07/01/21 - 06/30/22	39,542	39,542	-	39,542	39,542 *	-
Total CFDA Number 84.027						2,590,128	2,551,586	2,103,004	2,103,004	2,064,462
IDEA 619 B Pass Through	I	84.173 **	27	07/01/21 - 06/30/22	7,518	7,518	7,518	-	-	-
IDEA 619 B Pass Through	I	84.173 **	27	07/01/22 - 06/30/23	5,698	-	-	5,698	5,698 *	5,698
Total CFDA Number 84.173						7,518	7,518	5,698	5,698	5,698
** Total Special Education Cluster (IDEA) 84.027, 84.027X and 84.173								\$ 2,108,702		
U.S. Department of Health and Human Services										
Passed through the Pennsylvania Department of Human Services:										
Medical Assistance Reimbursement for Administrative Claiming - (Medicaid Cluster)	I	93.778	044-00-7657	07/01/22 - 06/30/23	7,836	7,836	-	7,836	7,836	-
Total Federal Assistance						\$ 6,898,027	\$ 2,585,850	\$ 6,619,485	\$ 6,619,485	\$ 2,307,308

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

Footnotes:
* Major Program 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, 2023

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Pennsylvania Cyber Charter School (School) and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR), 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 - RECONCILIATION OF FEDERAL AWARDS

Federal Awards revenue per Schedule of Expenditures of Federal Awards	\$ 6,619,485
Pass-through Awards Recorded in Local Revenue	<u>(2,108,702)</u>
Per Financial Statements - Federal Revenue	<u>\$ 4,510,783</u>

NOTE 3 - 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.

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 Trustees
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 (*Government Auditing Standards*), 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 fiscal year ended June 30, 2023, 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 January 10, 2024.

Report on 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) as a basis for designing 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 Pennsylvania Cyber Charter School's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pennsylvania Cyber Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 Pennsylvania Cyber Charter School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pennsylvania Cyber Charter School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Greensburg, Pennsylvania
January 10, 2024

**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 Trustees
Pennsylvania Cyber Charter School

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Pennsylvania Cyber Charter School's compliance with the types of compliance requirements identified as subject to audit in the 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, 2023. Pennsylvania Cyber Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Pennsylvania Cyber Charter School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Pennsylvania Cyber Charter School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Pennsylvania Cyber Charter School's compliance with the compliance requirements referred to above.

(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)

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Pennsylvania Cyber Charter School's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Pennsylvania Cyber Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Pennsylvania Cyber Charter School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Pennsylvania Cyber Charter School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Pennsylvania Cyber Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Pennsylvania Cyber Charter School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

(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)

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Greensburg, Pennsylvania
January 10, 2024

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2023

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>
Special Education Cluster (IDEA)	84.027, 84.027X & 84.173

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

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2023

(continued)

Section III – Federal Award Findings and Questioned Costs

This section identifies the audit findings to be reported in 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, 2023

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 ANNUAL REPORT-OFFLINE GUIDANCE TOOL



Date of Last Audit:	
Fiscal Year Last Audited:	

Provide a detailed explanation if a previous year's report is submitted. Any audit report for a school year that precedes this annual report by more than 2 years is not acceptable and may be considered a material violation

Upload the Financial Audit Report, which should include the auditor's opinion and any findings resulting from the audit.

List financial audit citations and the corresponding Charter School responses:

Financial Audit Citations	Charter School Responses

Federal Programs Consolidated Review

Indicate the date of the last review conducted by the Division of Federal Programs as well as the year reviewed:

Is the Charter School a Title I school?	Yes
Date of Last Federal Programs Consolidated Review:	4-27-2021
School Year Reviewed:	2019 - 2020

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

List Federal Programs Consolidated Review citations and the corresponding Charter School responses:

Federal Programs Consolidated Review Citations	Charter School Responses

CAV Home -Fiscal & Program

This is the 2019-2020 CAV for Pennsylvania Cyber CS

There are no issues that need to be addressed on this assessment.

Documents

The following documents are currently available:

[CAV Letter](#)

Generated Friday, June 4, 2021 at 1:51:01 PM



pennsylvania
DEPARTMENT OF EDUCATION

June 8, 2021

Brian Hayden, Chief Executive Officer
Pennsylvania Cyber Charter School
652 Midland Avenue
Midland, PA 15059

Dear Chief Executive Officer Hayden

I thank you and your staff for participating in the Federal Programs Consolidated Review for the **2019-20** school year. Our monitoring provides a reasonable basis for our opinion on compliance for each major federal program. However, our monitoring results do not constitute a determination of **Pennsylvania Cyber CS** compliance. Based on the areas Division of Federal Program reviewed during its monitoring, we have uncovered no instances of non-compliance for the 2019-20 school year.

You may print a copy of your completed Monitoring Instrument at <https://www.federalmonitor.com/pa> using the same username and password that you received in your monitoring notification letter sent to you in December/January.

If you have any questions, please feel free to contact your regional coordinator.

Thank you for your cooperation.

Sincerely,

Susan McCrone
Chief
Division of Federal Programs

cc: Cheryl Roknich, Federal Programs Coordinator
Project File-2019-20-**Fiscal & Program**

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

Division of Federal Programs
Consolidated Program Review

2019-2020 School Year

Pennsylvania Cyber CS
652 Midland Avenue
Midland, PA 15059

LEA Level Monitoring

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Brian Hayden	724-888-7776	<input checked="" type="checkbox"/>
Business Manager:	Matthew Schulte	724-888-7775	<input checked="" type="checkbox"/>
Federal Program Coordinator:	Cheryl Roknich	724-888-7865	<input checked="" type="checkbox"/>
Parent/Family Member:			<input type="checkbox"/>

Program(s) Reviewed:

- Title IA: Fiscal
- Title IIA: Fiscal
- Title IIIA: Fiscal
- Title IVA: Fiscal

Program Reviewer(s): Tim Welsh

Program Review Date: 04/27/2021

Title IA: Fiscal

Component I: General Fiscal Requirements/Uniform Grants Guidance

Fiscal monitoring is different than program monitoring: Fiscal monitoring will include a review of a subgrantee's financial operations, which may include a review of internal controls for program funds in accordance with state and federal requirements, an examination of principles, laws and regulations, and a determination of whether costs are reasonable and necessary to achieve program objectives. This activity involves an assessment of financial statements, records, and procedures. It is similar to an audit but has a lesser degree of detail and depth and, usually, a higher degree of frequency.

Fiscal monitoring includes, but is not limited to:

- Reviewing a random sample (usually 3-5 per program) of invoices or bills for expenditures charged to the program to determine if appropriate units of measure are reported and that costs (units x rate) are correct and that costs align with grant objectives and were approved in the application for funds.
- Comparing budgets or budget limits to actual costs to determine if the LEAs expenditures are likely to be more or less than budgeted
- Obtaining documentation that services billed or items purchased were actually delivered according to the contract
- Comparing invoices with supporting documentation to determine that costs were allowable, necessary, and allocable.

An expenditure is allowable if it is an approved use of funds under the statute or regulations governing a program and meet the intent of the program.

An expenditure is necessary if it is part of an approved application for funding.

An expenditure is allocable to the extent that the expenditure is used to meet the intent of the grant program (costs are pro-rated across grants if used to meet several grant program objectives).

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
-------------	--------------	-----	---------	-----	--------------------------------------	----------

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>1. Audits</p> <p>The SEA ensures that LEAs are audited annually, if required, and that all corrective actions identified through this process are fully implemented.</p> <p>NOTE: The most recent federal audit corrective actions may not be fully implemented if the audit was just completed in the last few months.</p> <p>Uniform Grants Guidance Section 200.501</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA</p>	☑	☐	☐	<p>☑ Two most recent audit reports (federal programs only, sections tabbed and marked)</p> <p>☐ LEA response to findings</p> <p>☐ PDE follow-up review of findings</p> <p>☐ Independent auditor report shows that LEA has completed all corrective actions</p>	<p style="text-align: center;">Monitor Comments</p> <p>4/20/2021 12:02:57 PM Monitor Tim Welsh Two most recent PCCS audit reports reviewed indicating no findings.</p>
<p>2. Equipment and Related Property</p> <p>UGG Sec. 200.313</p>	<p>1. LEA maintains Inventory records, purchase orders and receipts for equipment (over \$5,000) purchased and Computing Devices and Special Purpose Equipment (\$300 - \$4,999)</p>	☐	☐	☑	<p>☐ Inventory list of items purchased with Title I A.</p>	<p style="text-align: center;">District Comments</p> <p>3/8/2021 11:58:42 AM Federal Programs Coordinator Cheryl Roknich We have not purchased equipment with Title I funds.</p> <p style="text-align: center;">Monitor Comments</p> <p>4/20/2021 12:03:32 PM Monitor Tim Welsh PCCS does not user Title IA funds to purchase equipment.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
	2. LEA conducts a physical inventory of all items every two years	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation that physical inventory was conducted within the last two years	<table border="1"> <tr> <td data-bbox="1673 154 2020 203" style="text-align: center;">District Comments</td> </tr> <tr> <td data-bbox="1673 203 2020 472">3/8/2021 11:59:07 AM Federal Programs Coordinator Cheryl Roknich We have not purchased equipment with Title I funds.</td> </tr> <tr> <td data-bbox="1673 472 2020 521" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1673 521 2020 721">4/20/2021 12:04:16 PM Monitor Tim Welsh PCCS has not used Title IA funds to purchase equipment.</td> </tr> </table>	District Comments	3/8/2021 11:59:07 AM Federal Programs Coordinator Cheryl Roknich We have not purchased equipment with Title I funds.	Monitor Comments	4/20/2021 12:04:16 PM Monitor Tim Welsh PCCS has not used Title IA funds to purchase equipment.
District Comments										
3/8/2021 11:59:07 AM Federal Programs Coordinator Cheryl Roknich We have not purchased equipment with Title I funds.										
Monitor Comments										
4/20/2021 12:04:16 PM Monitor Tim Welsh PCCS has not used Title IA funds to purchase equipment.										
3. Obligating Funds UGG Sec. 200.309	1. LEA began obligating funds on or after the programs' approved/submit date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List approval/submit date in comment section <input checked="" type="checkbox"/> Documentation that program funds were not spent prior to program approval/submit date	<table border="1"> <tr> <td data-bbox="1673 734 2020 782" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1673 782 2020 1018">4/20/2021 12:05:10 PM Monitor Tim Welsh Evidence reviewed that PCCS did not begin using Title funds prior to the grant approval date.</td> </tr> </table>	Monitor Comments	4/20/2021 12:05:10 PM Monitor Tim Welsh Evidence reviewed that PCCS did not begin using Title funds prior to the grant approval date.		
Monitor Comments										
4/20/2021 12:05:10 PM Monitor Tim Welsh Evidence reviewed that PCCS did not begin using Title funds prior to the grant approval date.										
4. Record Retention UGG Sec. 200.333	1. Federal program records are maintained for a period of 7 years (current year plus 6 prior)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Evidence that records are maintained for a period of seven years	<table border="1"> <tr> <td data-bbox="1673 1031 2020 1079" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1673 1079 2020 1279">4/20/2021 12:24:51 PM Monitor Tim Welsh PCCS Records Retention policy and procedures available for review.</td> </tr> </table>	Monitor Comments	4/20/2021 12:24:51 PM Monitor Tim Welsh PCCS Records Retention policy and procedures available for review.		
Monitor Comments										
4/20/2021 12:24:51 PM Monitor Tim Welsh PCCS Records Retention policy and procedures available for review.										

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments		
5. Performance Goal Reporting Verification UGG 200.328	1. LEA has submitted the Performance Goal Output Report, for the prior year, for Title IA. Please note: the LEA does not need to provide copies of the Consolidated Application. The monitor will view prior to monitoring. By checking this as met you are ensuring compliance with this requirement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title IA	<table border="1"> <thead> <tr> <th data-bbox="1675 154 2024 203">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1675 203 2024 474"> 4/20/2021 12:26:42 PM Monitor Tim Welsh PCCS Title I Consolidated Application Performance Goal Output Report available for review in eGrants. </td> </tr> </tbody> </table>	Monitor Comments	4/20/2021 12:26:42 PM Monitor Tim Welsh PCCS Title I Consolidated Application Performance Goal Output Report available for review in eGrants.
Monitor Comments								
4/20/2021 12:26:42 PM Monitor Tim Welsh PCCS Title I Consolidated Application Performance Goal Output Report available for review in eGrants.								
	2. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Data reports/summaries must be present at time of monitoring.	<table border="1"> <thead> <tr> <th data-bbox="1675 487 2024 535">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1675 535 2024 805"> 4/20/2021 12:27:57 PM Monitor Tim Welsh PCCS data summaries supporting the Performance Goal Output Report available for review. </td> </tr> </tbody> </table>	Monitor Comments	4/20/2021 12:27:57 PM Monitor Tim Welsh PCCS data summaries supporting the Performance Goal Output Report available for review.
Monitor Comments								
4/20/2021 12:27:57 PM Monitor Tim Welsh PCCS data summaries supporting the Performance Goal Output Report available for review.								

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>6. Conflict of Interest Policy</p> <p>UGG Sec 200.112</p>	<p>1. Conflict of Interest Requirement the non-federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with the applicable Federal awarding agency policy, which includes:</p> <ul style="list-style-type: none"> • Standards of Conduct (covering conflicts of interest when governing the actions of its employees engaged in the selection award and administration of contracts) • Organizational Conflicts- (relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization) • Disciplinary Actions- (actions taken against an individual who violates the standards of conduct) • Mandatory Disclosure- (potential conflict disclosed in writing) 	☑	☐	☐	<p>☑ Board Approved policy,</p> <p>☐ Self-disclosure form,</p> <p>☐ Resolution form or other evidence of how it was resolved (waived, or disciplinary actions taken)</p>	<p style="text-align: center;">Monitor Comments</p> <p>4/20/2021 12:28:24 PM Monitor Tim Welsh PCCS Conflict of Interest policy available for review.</p>
<p>7. Allowability of Costs</p> <p>UGG Sec 200.43</p>	<p>1. Allowability of Costs Requirement Expenditures must be aligned with approved budgeted items and when determining how the District expends its funds the procedures must include the following cost principles:</p> <ul style="list-style-type: none"> • Necessary, reasonable and allocable • Conform with federal law and grant terms • Consistent with state and local policies • Adequately documented 	☑	☐	☐	<p>☐ Review program expenditures</p> <p>☑ Review Allowability of Costs Procedures to check for internal controls relating to bulleted items.</p>	<p style="text-align: center;">Monitor Comments</p> <p>4/20/2021 12:28:58 PM Monitor Tim Welsh PCCS Allowability of Costs policy available for review.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>8. Procurement</p> <p>UGG Sec 200.320, 100.67, 200.88</p>	<p>1. Procurement the LEA maintains purchasing procedures</p> <ul style="list-style-type: none"> • Micro-purchases (purchase up to \$10,000) • Small Purchase (between \$10,000-\$250,000) • Sealed Bids (purchases over \$250,000 with formal advertising) • Competitive Proposals (more than one source submitting a proposal) • Non-competitive Proposals i.e. Sole Source (Solicitation of a proposal from only one source) 	☑	☐	☐	<p>☑ Procurement procedures exist and include the specific procedures to be followed internally for the five procurement levels</p> <p>☐ Evidence that procurement procedures were followed for 3-5 tested random expenditures.</p>	<p style="text-align: center;">Monitor Comments</p> <p>4/20/2021 12:29:20 PM Monitor Tim Welsh PCCS Procurement policy available for review.</p>
<p>9. Cash Management Procedures</p> <p>UGG Sec 200.305</p>	<p>1. Cash Management - the LEA must maintain written procedures to implement the following cash management requirements:</p> <ul style="list-style-type: none"> • Reimbursements - explain what happens if the LEA is initially charging federal grant expenditures to nonfederal funds • Advances - explain what happens if the LEA receives advance payments of federal grant funds • Interest - explain how the LEA will manage interest earned on federal grant awards 	☑	☐	☐	<p>☑ Procedures are available that address the three components</p> <p>☐ Evidence that LEA returned interest earned in excess of \$500 to federal government, if applicable</p>	<p style="text-align: center;">Monitor Comments</p> <p>4/20/2021 12:29:53 PM Monitor Tim Welsh PCCS Cash Management Procedures available for reviews.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments		
<p>10. Travel Reimbursement</p> <p>UGG Sec 200.474</p>	<p>1. Travel the LEA must have written travel policies for travel costs to be allowable</p> <ul style="list-style-type: none"> • Types of travel (single day, overnight or out-of-state) • What expenses may be reimbursed (food, lodging, transportation, airfare) • What type of documentation is needed for reimbursement? (pre-approval travel form, receipts, post travel form) 	☑	☐	☐	<p>☐ Board approved policies available for review</p> <p>☐ Samples of travel requests reviewed followed policy</p> <p>☑ Prior written approval was obtained by PDE for out of state travel</p>	<table border="1"> <thead> <tr> <th data-bbox="1669 157 2016 203">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1669 203 2016 467"> <p>4/20/2021 12:31:14 PM</p> <p>Monitor Tim Welsh</p> <p>PCCS Travel Reimbursement procedures indicating prior written approval by PDE available for review.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>4/20/2021 12:31:14 PM</p> <p>Monitor Tim Welsh</p> <p>PCCS Travel Reimbursement procedures indicating prior written approval by PDE available for review.</p>
Monitor Comments								
<p>4/20/2021 12:31:14 PM</p> <p>Monitor Tim Welsh</p> <p>PCCS Travel Reimbursement procedures indicating prior written approval by PDE available for review.</p>								
<p>11. Prior Written Approval for Various Expenditures</p> <p>UGG Sec 200.413, 200.474, 200.438, 200.439, 200.454</p>	<p>1. LEA must obtain prior written approval for the following expenditures:</p> <ul style="list-style-type: none"> • Salaries of Administrative Staff (Clerical and Federal Program Coordinators) (200.413(c)) • Out of State Travel for workshops/conferences (200.474) • Entertainment Costs (200.438) • Equipment (200.439) • Student Activity Costs • Memberships, subscriptions, and Professional Activities (200.454) 	☑	☐	☐	<p>☑ Items were included in approved consolidated application budgets and/or narratives</p> <p>☐ Emails or other correspondence with regional coordinator requesting and receiving approval for expenditures.</p>			

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>12. Carryover</p> <p>The LEA complies with the carryover provisions of Title I.</p> <p>Sec. 1127</p>	<p>1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to next unless the SEA has waived the limitation (allowable once every 3-year cycle if the SEA believes the request is reasonable and necessary</p>	☐	☐	☑	<p>☐ Consolidated Application Carryover section</p> <p>☐ Waiver request and Carryover Waiver Approval Letter</p>	<p>District Comments</p> <p>3/8/2021 12:55:58 PM Federal Programs Coordinator Cheryl Roknich We did not carry over any funds from last year.</p> <p>Monitor Comments</p> <p>4/20/2021 12:23:59 PM Monitor Tim Welsh PCCS did not carry over funds from 2018-19 to 2019-20.</p>
<p>13. Rank Order</p> <p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113</p>	<p>1. The LEA must rank buildings highest to lowest based on poverty percentages. All buildings over 75% low-income must be served, regardless of grade span, in rank order. Buildings below 75% can be served in rank order in two manners, either still in rank order regardless of grade span, or by rank order within grade span." This can be marked N/A only if one of the following applies; the LEA has one building per grade span, the LEA is a single building, less than 1,000 district enrollment, or a Charter School.</p>	☐	☐	☑	<p>☐ Building Level Title I Expenditures</p>	<p>District Comments</p> <p>3/9/2021 8:40:14 AM Federal Programs Coordinator Cheryl Roknich This is not applicable because we are a charter school.</p> <p>Monitor Comments</p> <p>4/20/2021 12:21:59 PM Monitor Tim Welsh Rank Order is not a charter school requirement.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
	2. Buildings above 75% low-income must be served and can only not be served after written approval has been established by PDE. If an LEA has a building over 75%, this cannot be marked N/A. Please note: the LEA does not need to provide copies of the Consolidated Application as evidence. The monitor will view prior to monitoring. By checking this as met you are ensuring compliance with this requirement.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application, Selection of Schools <input type="checkbox"/> Approval by Regional Coordinator and evidence of a supplemental program	District Comments 3/9/2021 8:40:45 AM Federal Programs Coordinator Cheryl Roknich This is not applicable because we are a charter school. Monitor Comments 4/20/2021 12:22:27 PM Monitor Tim Welsh Rank Order is not a charter school requirement.
	3. Pre-kindergarten children are excluded from the poverty count of any school	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PIMS Report on Economically Disadvantaged <input type="checkbox"/> Other printed documentation showing Pre-K excluded from enrollment counts	Monitor Comments 4/20/2021 12:23:15 PM Monitor Tim Welsh PIMS Report on economically disadvantaged students available for review.
14. Comparability The LEA complies with the comparability provisions of Title I Sec. 1118(c)	1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15 Please note: the LEA does not need to provide evidence. Monitor will view prior to monitoring from the Comparability website. By checking this as met you are ensuring compliance with this requirement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Detailed Data Sheet and Assurance page <input checked="" type="checkbox"/> Assurance page for those LEAs that are exempt	Monitor Comments 4/20/2021 12:21:00 PM Monitor Tim Welsh PCCS Comparability policy and procedures available for review.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>15. Compliance to Reservations</p> <p>The LEA complies with requirements regarding the reservation of funds.</p> <p>Sec. 1113(c)(3), 42 U.S.C 11432</p> <p>Sec. 1116(a)(3)</p>	<p>1. The LEA has reserved funds for Homeless students at both Title I served and non-Title I served buildings. This is a district-level reservation. Please note: the LEA does not need to provide copies of the Consolidated Application as evidence. The monitor will view prior to monitoring. By checking this as met you are ensuring compliance with this requirement.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page</p> <p><input type="checkbox"/> Consolidated Application Title I budget</p> <p><input type="checkbox"/> Statement of expenditures for homeless</p>	<p>Monitor Comments</p> <p>4/20/2021 12:20:21 PM Monitor Tim Welsh PCCS Compliance to Reservation of Funds policy and procedures available for review.</p>
	<p>2. LEAs receiving more than \$500,000 in Title I funds have reserved a minimum of 1% of the allocation for parent and family engagement and have distributed a minimum of 90% of those funds to the school level. A LEA may reserve more than 1% of the allocation. The 90% building-level allocation rule is only applicable against the original 1%, not any percentage above. Please note: the LEA does not need to provide copies of the Consolidated Application as evidence. The monitor will view prior to monitoring. By checking this as met you are ensuring compliance with this requirement.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Consolidated Application, Reservation of Funds</p> <p><input type="checkbox"/> Procedure for allocation of at least 90% of Parent and Family Engagement funds to the school level must be demonstrated and applicable expenditures provided as evidence of compliance</p>	
	<p>3. LEA reserved appropriate funds for Neglected Institution served. (If not used, select NA)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Statement of expenditures for Neglected Institution</p>	<p>District Comments</p> <p>3/9/2021 9:15:00 AM Federal Programs Coordinator Cheryl Roknich We do not serve any Neglected Institutions.</p> <p>Monitor Comments</p> <p>4/20/2021 12:18:22 PM Monitor Tim Welsh PCCS does not serve any Neglected Institutions.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
	4. The LEA has reserved funds for Foster students at both Title I served and non-Title I served buildings. This is a district-level reservation. (LEAs are not required to set aside funds for Foster students. This can be marked N/A If not used).	☐	☐	☑	☐ Statement of expenditures for Foster	<table border="1"> <thead> <tr> <th data-bbox="1667 152 2016 201">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1667 201 2016 435">3/9/2021 9:17:55 AM Federal Programs Coordinator Cheryl Roknich We did not use any funds for Foster Students.</td> </tr> <tr> <th data-bbox="1667 435 2016 483">Monitor Comments</th> </tr> <tr> <td data-bbox="1667 483 2016 654">4/20/2021 12:17:53 PM Monitor Tim Welsh PCCS did not use any funds for Foster Students.</td> </tr> </tbody> </table>	District Comments	3/9/2021 9:17:55 AM Federal Programs Coordinator Cheryl Roknich We did not use any funds for Foster Students.	Monitor Comments	4/20/2021 12:17:53 PM Monitor Tim Welsh PCCS did not use any funds for Foster Students.
District Comments										
3/9/2021 9:17:55 AM Federal Programs Coordinator Cheryl Roknich We did not use any funds for Foster Students.										
Monitor Comments										
4/20/2021 12:17:53 PM Monitor Tim Welsh PCCS did not use any funds for Foster Students.										
	5. If LEA has indicated the use of the Salary and Fringe Benefit set-aside on the Reservation of Funds worksheet, does documentation exist to show how the calculation was derived. (If not used, select NA)	☐	☐	☑	☐ Spreadsheet demonstrating calculations	<table border="1"> <thead> <tr> <th data-bbox="1667 664 2016 712">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1667 712 2016 980">3/9/2021 9:20:51 AM Federal Programs Coordinator Cheryl Roknich We did not use the Salary and Fringe Benefit Differential.</td> </tr> <tr> <th data-bbox="1667 980 2016 1029">Monitor Comments</th> </tr> <tr> <td data-bbox="1667 1029 2016 1229">4/20/2021 12:17:29 PM Monitor Tim Welsh PCCS did not use the Salary and Fringe Benefit Differential.</td> </tr> </tbody> </table>	District Comments	3/9/2021 9:20:51 AM Federal Programs Coordinator Cheryl Roknich We did not use the Salary and Fringe Benefit Differential.	Monitor Comments	4/20/2021 12:17:29 PM Monitor Tim Welsh PCCS did not use the Salary and Fringe Benefit Differential.
District Comments										
3/9/2021 9:20:51 AM Federal Programs Coordinator Cheryl Roknich We did not use the Salary and Fringe Benefit Differential.										
Monitor Comments										
4/20/2021 12:17:29 PM Monitor Tim Welsh PCCS did not use the Salary and Fringe Benefit Differential.										

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
	6. The LEA indicated the use of Optional set asides, such as audit, community day programs, district wide professional development, pupil transportation, pre-school programs, program evaluation, summer and intersession programs, state and federal liaison on the set-aside Reservation of Funds worksheet.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> LEA Title I budget and expenditures					
16. Transferability Sec 5103(b)	1. Up to 100% of Title II and IV funds can be transferred. Funds can be transferred into Title I and Title III but not out of either subprogram. Title IIA and IV can transfer between programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Expenditures aligned to transferred into subprogram <input checked="" type="checkbox"/> Consolidated Application, Transferability page	<table border="1"> <thead> <tr> <th data-bbox="1671 415 2011 456">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1671 456 2011 664">4/20/2021 12:16:52 PM Monitor Tim Welsh PCCS appropriately transferred its Title II allocation to Title I.</td> </tr> </tbody> </table>	Monitor Comments	4/20/2021 12:16:52 PM Monitor Tim Welsh PCCS appropriately transferred its Title II allocation to Title I.		
Monitor Comments										
4/20/2021 12:16:52 PM Monitor Tim Welsh PCCS appropriately transferred its Title II allocation to Title I.										
	2. Evidence that Nonpublic school consultation to discuss transfer of funds occurred prior to the transfer of funds.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Agendas/sign in sheets <input type="checkbox"/> Emails <input type="checkbox"/> Other documentation to reflect consultation occurred prior to the transfer of funds	<table border="1"> <thead> <tr> <th data-bbox="1671 680 2011 721">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1671 721 2011 992">3/9/2021 3:51:56 PM Federal Programs Coordinator Cheryl Roknich We are a charter school so we have no non public schools.</td> </tr> <tr> <th data-bbox="1671 992 2011 1032">Monitor Comments</th> </tr> <tr> <td data-bbox="1671 1032 2011 1239">4/20/2021 12:16:05 PM Monitor Tim Welsh PCCS is a charter school and has no non-public schools.</td> </tr> </tbody> </table>	District Comments	3/9/2021 3:51:56 PM Federal Programs Coordinator Cheryl Roknich We are a charter school so we have no non public schools.	Monitor Comments	4/20/2021 12:16:05 PM Monitor Tim Welsh PCCS is a charter school and has no non-public schools.
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4/20/2021 12:16:05 PM Monitor Tim Welsh PCCS is a charter school and has no non-public schools.										
If you have additional comments to make about this section, enter them here:										

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
17. Time Documentation UGG Section 200.430	1A. The LEA maintains semi-annual certifications for all employees paid through a federal grant and working on a single cost objective. Single funding certifications are signed after the fact by the employee or supervisor with direct knowledge of the employee's activities.	☑	☐	☐	☑ Semi-annual time certifications	<p align="center">Monitor Comments</p> <p>4/20/2021 12:15:09 PM Monitor Tim Welsh PCCS semi-annual time certifications available for review.</p>
	1B. If LEA is using single funding certifications to document time for an employee with a fixed schedule, prior written approval from DFP was obtained.	☐	☐	☑	☐ Documentation of Fixed schedule semi-annual time documentation DFP approval	<p align="center">District Comments</p> <p>3/15/2021 9:59:16 AM Federal Programs Coordinator Cheryl Roknich Prior written approval from DFP was not required.</p> <p align="center">Monitor Comments</p> <p>4/20/2021 12:14:33 PM Monitor Tim Welsh Prior written approval from DFP was not required.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
	<p>2. The LEA maintains Personnel Activity Reports (PARs) for employees who works on multiple cost objectives and are paid in full or in part from a federal grant. PARs include 100% of the employees time, are broken out by multiple cost objectives, are signed by the employee after the fact, are collected multiple times a year and are reconciled against payroll records so that the total amount charged to the federal grant is supported by the PARs.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Time logs <input type="checkbox"/> Staff schedules 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1675 154 2024 203" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1675 203 2024 505"> <p>3/15/2021 10:00:56 AM Federal Programs Coordinator Cheryl Roknich Staff used were subject to the Semi Annual Certification so PARs were not applicable.</p> </td> </tr> <tr> <th data-bbox="1675 505 2024 553" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1675 553 2024 784"> <p>4/20/2021 12:14:15 PM Monitor Tim Welsh Staff used were subject to the Semi Annual Certification so PARs were not applicable.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/15/2021 10:00:56 AM Federal Programs Coordinator Cheryl Roknich Staff used were subject to the Semi Annual Certification so PARs were not applicable.</p>	Monitor Comments	<p>4/20/2021 12:14:15 PM Monitor Tim Welsh Staff used were subject to the Semi Annual Certification so PARs were not applicable.</p>
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<p>4/20/2021 12:14:15 PM Monitor Tim Welsh Staff used were subject to the Semi Annual Certification so PARs were not applicable.</p>										

Desk Monitoring only:

2019 2020 Title IA Fiscal.pdf

- Upload inventory list for public and Non-public programs
- Upload data reports/summaries
- Upload Conflict of Interest Policy and Travel Reimbursement Policy, Cash Management Procedure, Allowability of Costs Procedure and Procurement Procedure
- Upload Carryover Waiver Approval Letter, if applicable
- Upload building level budgets for each Title I building
- Upload Documentation of LEA methodology for allocating state and local funds to buildings.
- For LEAs not exempt, upload Comparability Assurance page and Detailed data sheet. For those LEAs that are exempt, upload Assurance page.
- Upload MOE letter from PDE
- Upload agendas, sign in sheets, emails, or other documentation to reflect Non-public consultation occurred.

Community Eligibility Provision (CEP) 7 CFR 245.9(f)97) (iii)

The Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296) offers LEAs an alternative to collecting household applications in the National School Lunch and National School Breakfast Programs, which eliminates unnecessary paperwork previously required by the Richard B. Russell National School Lunch Act. The CEP is a reimbursement option for eligible LEAs and schools that wish to offer free meals to all children in high-poverty schools.

If the LEA does not use the Community Eligibility Provision (CEP), this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>1. Did your LEA have schools that participated in the Community Eligibility Provision (CEP) during the 18-19 SY? This is asked for 19-20 monitoring because data from the previous year is used for the current year Selection of Schools and Nonpublic Equitable Share data</p> <p>Note: If your LEA has schools that have adopted CEP for the first time during the 19-20 SY this answer is "no". Note: If a "no" answer the remaining questions can be marked N/A.</p> <p>Please note: the LEA does not need to provide copies of the Consolidated Application as evidence. The monitor will view prior to monitoring. By checking this as met you are ensuring compliance with this requirement.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application, Selection of Schools	

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>2. LEA has a data source/process that was used to ensure that CEP building low-income data was uniform with other non-CEP buildings and/or was equitable in regard to nonpublic schools. Please note: the LEA does not need to provide copies of the Consolidated Application as evidence. The monitor will view prior to monitoring. By checking this as met you are ensuring compliance with this requirement.</p>	☐	☐	☐	<p>☐ Consolidated Application Selection of Schools</p> <p>☐ The 1.6 multiplier was applied against CEP data from participating schools to make it uniform with traditional Free and Reduced Lunch data at non-CEP schools.</p> <p>☐ Raw CEP/Direct Certification (DC) data was utilized at all schools in a uniform manner without a multiplier and regardless of whether or not a school was CEP participating or not.</p> <p>☐ A survey that looked like the old Free and Reduced lunch survey - but which made clear that it was not a requirement of the food subsidy program - was sent to participating CEP schools. Non-CEP schools would use the traditional free and reduced forms.</p>	

Title IIA: Fiscal

Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>1. Supplement/Supplant</p> <p>The LEA ensures that Federal funds are used only to supplement or increase non-Federal sources used for the education of participating students and not to supplant funds from non-Federal sources</p> <p>Sec. 1118(b)</p>	<p>1. Title II - the LEA approved budget and records of expenditures of Title II funds match</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Title II budgets</p> <p><input type="checkbox"/> LEA budget</p> <p><input type="checkbox"/> Statement of Expenditures for Title II</p>	<p>Monitor Comments</p> <p>4/23/2021 12:25:54 PM</p> <p>Monitor Tim Welsh</p> <p>PCCS Title II approved budget and records of expenditures available for review.</p>
<p>2. Time Documentation</p> <p>UGG 200.430</p>	<p>1A. The LEA maintains semi-annual certifications for all employees paid through a federal grant and working on a single cost objective. Single funding certifications are signed after the fact by the employee or supervisor with direct knowledge of the employee's activities.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Semi-annual time certifications</p>	<p>Monitor Comments</p> <p>4/23/2021 12:26:33 PM</p> <p>Monitor Tim Welsh</p> <p>PCCS semi-annual time certifications available for review.</p>
	<p>1B. If LEA is using single funding certifications to document time for an employee with a fixed schedule, prior written approval from DFP was obtained.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Documentation of Fixed schedule semi-annual time documentation DFP approval</p>	<p>District Comments</p> <p>3/15/2021 1:57:02 PM</p> <p>Federal Programs Coordinator Cheryl Roknich</p> <p>Prior written approval from DFP was not required for semi annual certifications.</p> <p>Monitor Comments</p> <p>4/23/2021 12:33:41 PM</p> <p>Monitor Tim Welsh</p> <p>Prior written approval from DFP was not required for semi annual certifications.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
	2. The LEA maintains Personnel Activity Reports (PARs) for employees who works on multiple cost objectives and are paid in full or in part from a federal grant. PARs include 100% of the employees time, are broken out by multiple cost objectives, are signed by the employee after the fact, are collected multiple times a year and are reconciled against payroll records so that the total amount charged to the federal grant is supported by the PARs.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Time logs <input type="checkbox"/> Staff schedules	<p style="text-align: center;">District Comments</p> <p>3/15/2021 1:57:42 PM Federal Programs Coordinator Cheryl Roknich Staff used were subject to the semi annual certification so PARs were not applicable.</p> <p style="text-align: center;">Monitor Comments</p> <p>4/23/2021 12:33:15 PM Monitor Tim Welsh Staff used were subject to the semi annual certification so PARs were not applicable.</p>
3. Performance Goal Reporting Verification UGG 200.328	1. LEA has submitted the Performance Goal Output Report for Title II by the due date. Please note: the LEA does not need to provide copies of the Consolidated Application as evidence. The monitor will view prior to monitoring. By checking this as met you are ensuring compliance with this requirement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title II.	<p style="text-align: center;">Monitor Comments</p> <p>4/23/2021 12:32:43 PM Monitor Tim Welsh PCCS Performance Goal Report for this monitoring year available for review.</p>
	2. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Data reports/ summaries	
4. Equipment and Related Property UGG 200.313	1. LEA maintains Inventory records, purchase orders and receipts for equipment (over \$5,000) purchased and Computing Devices and Special Purpose Equipment (\$300 - \$4,999)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Inventory list of items purchased with Title IIA	

Desk monitoring only:

2019 2020 Title IIA Fiscal 2.pdf

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<ul style="list-style-type: none"> • Upload data reports supporting performance goal output report • Upload Title II budget • Appropriate Time Documentation 						
<p style="text-align: center;">If you have additional comments to make about this section, enter them here:</p>						

Title IVA: Fiscal

Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
<p>1. Supplement/Supplant</p> <p>The LEA ensures that Federal funds are used only to supplement or increase non-Federal sources used for the education of participating students and not to supplant funds from non-Federal sources</p> <p>Sec. 1118(b)</p>	<p>1. Title IV (where applicable) - the LEA approved budget and records of expenditures of Title IV funds match.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Title IV budgets</p> <p><input type="checkbox"/> LEA budget</p> <p><input type="checkbox"/> Statement of Expenditures for Title IV</p>	<p>Monitor Comments</p> <p>4/23/2021 12:36:13 PM Monitor Tim Welsh PCCS Title IV budget and record of expenditures available for review.</p>
<p>2. Performance Goal Reporting Verification</p> <p>UGG 200.328</p>	<p>1. LEA has submitted the Performance Goal Output Report for Title IV by the due date. Please note: the LEA does not need to provide copies of the Consolidated Application as evidence. The monitor will view prior to monitoring. By checking this as met you are ensuring compliance with this requirement.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title IV.</p>	<p>Monitor Comments</p> <p>4/23/2021 12:36:50 PM Monitor Tim Welsh PCCS Title IV Performance Goal Output Report available for review.</p>
	<p>2. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Data reports/ summaries</p>	
<p>3. Time Documentation</p> <p>UGG 200.430</p>	<p>1A. The LEA maintains semi-annual certifications for all employees paid through a federal grant and working on a single cost objective. Single funding certifications are signed after the fact by the employee or supervisor with direct knowledge of the employee's activities.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Semi-annual time certifications</p>	<p>Monitor Comments</p> <p>4/23/2021 12:37:31 PM Monitor Tim Welsh PCCS Title IV semi-annual time certifications available for review.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
	1B. If LEA is using single funding certifications to document time for an employee with a fixed schedule, prior written approval from DFP was obtained.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation of Fixed schedule semi-annual time documentation DFP approval	<table border="1"> <thead> <tr> <th data-bbox="1652 157 2016 201">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1652 201 2016 435"> 3/15/2021 3:10:05 PM Federal Programs Coordinator Cheryl Roknich Prior written approval from DFP was not required for semi annual certifications. </td> </tr> <tr> <th data-bbox="1652 435 2016 479">Monitor Comments</th> </tr> <tr> <td data-bbox="1652 479 2016 688"> 4/23/2021 12:35:35 PM Monitor Tim Welsh Prior written approval from DFP was not required for semi annual certifications. </td> </tr> </tbody> </table>	District Comments	3/15/2021 3:10:05 PM Federal Programs Coordinator Cheryl Roknich Prior written approval from DFP was not required for semi annual certifications.	Monitor Comments	4/23/2021 12:35:35 PM Monitor Tim Welsh Prior written approval from DFP was not required for semi annual certifications.
District Comments										
3/15/2021 3:10:05 PM Federal Programs Coordinator Cheryl Roknich Prior written approval from DFP was not required for semi annual certifications.										
Monitor Comments										
4/23/2021 12:35:35 PM Monitor Tim Welsh Prior written approval from DFP was not required for semi annual certifications.										
	2. The LEA maintains Personnel Activity Reports (PARs) for employees who works on multiple cost objectives and are paid in full or in part from a federal grant. PARs include 100% of the employees time, are broken out by multiple cost objectives, are signed by the employee after the fact, are collected multiple times a year and are reconciled against payroll records so that the total amount charged to the federal grant is supported by the PARs.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Time logs <input type="checkbox"/> Staff schedules	<table border="1"> <thead> <tr> <th data-bbox="1652 701 2016 745">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1652 745 2016 1013"> 3/15/2021 3:12:41 PM Federal Programs Coordinator Cheryl Roknich Staff used were subject to the semi annual certification so PARs were not applicable. </td> </tr> <tr> <th data-bbox="1652 1013 2016 1057">Monitor Comments</th> </tr> <tr> <td data-bbox="1652 1057 2016 1291"> 4/23/2021 12:35:18 PM Monitor Tim Welsh Staff used were subject to the semi annual certification so PARs were not applicable. </td> </tr> </tbody> </table>	District Comments	3/15/2021 3:12:41 PM Federal Programs Coordinator Cheryl Roknich Staff used were subject to the semi annual certification so PARs were not applicable.	Monitor Comments	4/23/2021 12:35:18 PM Monitor Tim Welsh Staff used were subject to the semi annual certification so PARs were not applicable.
District Comments										
3/15/2021 3:12:41 PM Federal Programs Coordinator Cheryl Roknich Staff used were subject to the semi annual certification so PARs were not applicable.										
Monitor Comments										
4/23/2021 12:35:18 PM Monitor Tim Welsh Staff used were subject to the semi annual certification so PARs were not applicable.										

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments				
4. Equipment and Related Property UGG 200.313	1. LEA maintains Inventory records, purchase orders and receipts for equipment (over \$5,000) purchased and Computing Devices and Special Purpose Equipment (\$300 - \$4,999)	☐	☐	☑	<input type="checkbox"/> Inventory list of items purchased with Title IV	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1652 154 2016 203" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1652 203 2016 467"> 3/15/2021 3:15:59 PM Federal Programs Coordinator Cheryl Roknich No equipment, computing devices, or special purpose equipment was purchased with Title IV funds. </td> </tr> <tr> <th data-bbox="1652 467 2016 516" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1652 516 2016 753"> 4/23/2021 12:35:02 PM Monitor Tim Welsh No equipment, computing devices, or special purpose equipment was purchased with Title IV funds. </td> </tr> </tbody> </table>	District Comments	3/15/2021 3:15:59 PM Federal Programs Coordinator Cheryl Roknich No equipment, computing devices, or special purpose equipment was purchased with Title IV funds.	Monitor Comments	4/23/2021 12:35:02 PM Monitor Tim Welsh No equipment, computing devices, or special purpose equipment was purchased with Title IV funds.
District Comments										
3/15/2021 3:15:59 PM Federal Programs Coordinator Cheryl Roknich No equipment, computing devices, or special purpose equipment was purchased with Title IV funds.										
Monitor Comments										
4/23/2021 12:35:02 PM Monitor Tim Welsh No equipment, computing devices, or special purpose equipment was purchased with Title IV funds.										
Desk monitoring only: <ul style="list-style-type: none"> • Upload data reports supporting performance goal output report • Upload Title IV budget • Appropriate Time Documentation 						2019 2020 Title IVA Fiscal.pdf				
If you have additional comments to make about this section, enter them here:										

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
PCCS	4/27/2021	Brian Hayden	CEO
PCCS	4/27/2021	Cheryl Roknich	Federal Programs Coordinator
PCCS	4/27/2021	Matt Schulte	CFO
PCCS	4/27/2021	Ryan Frueh	Director of Business Services
PCCS	4/27/2021	Shawn Lanious	K 5 Principal

**Division of Federal Program
Consolidated Program Review
2019-2020 School Year
Pennsylvania Cyber CS**

The Pennsylvania Cyber Charter School

SCHOOL Level Monitoring

	Name	Check if Interviewed
Principal:	Shawn Lanious	<input checked="" type="checkbox"/>
Parent:	_____	<input type="checkbox"/>
Parent:	_____	<input type="checkbox"/>
Parent:	_____	<input type="checkbox"/>
Parent:	_____	<input type="checkbox"/>
Parent:	_____	<input type="checkbox"/>

Program Reviewers: Tim Welsh Visit Date: 4/27/2021

School Level Monitoring

Component I: Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
1. Time Documentation UGG Sec. 200.430	1A. The LEA maintains semi-annual certifications for all employees paid through a federal grant and working on a single cost objective. Single funding certifications are signed after the fact by the employee or supervisor with direct knowledge of the employee's activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications	Monitor Comments
						4/20/2021 12:32:59 PM Monitor Tim Welsh School level Semi-annual Time Certifications available for review.
	1B. If LEA is using single funding certifications to document time for an employee with a fixed schedule, prior written approval from DFP was obtained.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation of Fixed schedule semi-annual time documentation DFP approval	District Comments
						3/15/2021 3:34:36 PM Federal Programs Coordinator Cheryl Roknich Prior written approval from DFP was not required for semi annual certifications.
						Monitor Comments
						4/20/2021 12:33:24 PM Monitor Tim Welsh Prior written approval from DFP was not required for semi annual certifications.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Comments
	<p>2. The LEA maintains Personnel Activity Reports (PARs) for employees who works on multiple cost objectives and are paid in full or in part from a federal grant. PARs include 100% of the employees time, are broken out by multiple cost objectives, are signed by the employee after the fact, are collected multiple times a year and are reconciled against payroll records so that the total amount charged to the federal grant is supported by the PARs.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Time logs <input type="checkbox"/> Staff schedules</p>	<p style="text-align: center;">District Comments</p> <p>3/15/2021 3:35:10 PM Federal Programs Coordinator Cheryl Roknich Staff used were subject to the semi annual certification so PARs were not applicable.</p> <p style="text-align: center;">Monitor Comments</p> <p>4/20/2021 12:33:53 PM Monitor Tim Welsh Staff used were subject to the semi annual certification so PARs were not applicable.</p>
<p>2. Building Level Budget</p>	<p>1. The LEA and Title I School maintain a building level budget documenting ALL Title I expenditures</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> School's Title I building level budget including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures, must be used for this analysis</p>	<p style="text-align: center;">Monitor Comments</p> <p>4/20/2021 12:35:00 PM Monitor Tim Welsh School's Title I budget including salaries, benefits, and other expenditures available for review.</p>
<p>Desk Monitoring Only:</p> <ul style="list-style-type: none"> • Upload staff semi-annual certification and/or time logs • Upload schools Title I building level budget including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures. 						<p>2019 2020 School Level Monitoring Fiscal.pdf</p>
<p>If you have additional comments to make about this section, enter them here:</p>						

Comments

The PCCS pre-K to K, grade two to three, and grade five to six Transition Programs are excellent examples of how a school professionally and effectively engages families in the school and its programs. Families have numerous meaningful opportunities to engage in school life. And more importantly how to give input to PCCS initiatives.



Executive Summary BSE Compliance Monitoring Review of the Pennsylvania Cyber CS

PART I SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau's monitoring the week of November 9, 2020, the Pennsylvania Cyber CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

B. General Findings

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

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

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

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

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

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

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

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

2. FILE REVIEW (Student case studies)

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

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

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	85	1	74
Evaluation/Reevaluation: Process and Content	233	0	547
Individualized Education Program: Process and Content	495	0	305
Procedural Safeguards: Process and Content	105	15	0
TOTALS	918	16	926

3. TEACHER AND PARENT INTERVIEWS

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

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	144	14	81
Program Implementation: Special Ed Teacher Interviews	302	7	151
Program Implementation: Parent Interviews	118	13	65
TOTALS	564	34	297

4. CLASSROOM OBSERVATIONS

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

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

5. EDUCATIONAL BENEFIT REVIEW

	In Compliance	Out of Compliance
Educational Benefit Review	X	

PART II CORRECTIVE ACTION PROCESS

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

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

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

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

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

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

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

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

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

Charter School: Pennsylvania Cyber CS

Chief Executive Officer: Mr. Brian Hayden

Special Education Director/Coordinator: Mark Iannini

BSE Special Education Adviser: Nancy Stanley

Date of Report: January 28, 2021

Date Final Report Sent to LEA: January 05, 2021

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: January 25, 2021

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.			
Y						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
					2 2 1 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					2 0 1 0 2 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
7	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
7	0	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
5	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?			
4	3	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
4	1	2				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
9	1	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			
Y						21A. TRANSITION REQUIREMENTS Standard: The LEA complies with requirements for transition planning for students.			
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
Y						23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						CLASSROOM OBSERVATIONS			
0	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
0	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	0		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
0	0	0		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
0	0	0		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
0	0	0		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
0	0	0		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
					3 0 0 1 1 0	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
					2 2 0 0 0 1	P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			
					2 1 1 1 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					3 0 0 0 2 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
7	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?			
4	0	3				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
6	0	1				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?			
7	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
7	0	0				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
6	0	1				GE 80. Is the student making progress within the general education curriculum?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	1				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>Doesn't need any more support than the IEP indicates. Communicates with the teachers. The teachers then work together to support the student's needs. It is live instruction and is able to participate in whole-class instruction. Able to answer high-level questions. Has developed time management skills and receives instant praise. Works regularly with few assignments to be reviewed. Does well on own. When participating in-class notes are sent during the class indicating the student is participating and following class instruction. Actively participates, enjoys the online class. Enjoys the chat and participates in the class. Online socialization with students in the class as well.</p>			
0	0	7				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
7	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
7	0	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	7				GE 85b. If no, what training or support would assist you?			
7	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
3	0	7				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?			
1	2	7				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	9				<p>SE 95c. If yes, what reasons were discussed for recommending removal?</p> <p>Making up the work when grades are low.</p>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	9				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? In the IEP Team meeting.			
3	0	7				SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
8	0	2				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
8	0	2				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
8	1	1				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
8	0	2				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
9	1	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. The LEA will collaborate with PATTAN Pgh and the IU27 TAC to develop an improvement plan to boost graduation rates. The IP is due on July 4, 2021. BSE will review the plan for compliance and review the SEDRs for movement toward the targets.	01/05/2022 LEA, IU 27 TAC, PATTAN PGH and BSE as needed.	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
	N					7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.	The LEA will submit an improvement plan to address meeting the SPP target for drop out rates. The LEA will collaborate with PATTAN Pgh to develop the plan and BSE data manager for coding of drop outs with the highly transient student population. The IP will be submitted by July 4, 2021. BSE will review the plan for compliance and review the SEDRs for movement toward the target.	01/05/2022 LEA, IU 27 TAC, BSE data manager, PATTAN Pgh and BSE adviser as needed.	
		X				8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
	N					11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment	The LEA will submit an improvement plan to address meeting the SPP target for students with disabilities served inside the regular education less than 40% of the day. The improvement plan will be submitted by July 4, 2021. BSE will review the plan for compliance and review the SEDRs for movement toward the targets.	01/05/2022 LEA, IU 27 TAC, PATTAN Pgh and BSE as needed.	
	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 rate. The improvement plan will be submitted to BSE by July 4, 2021. BSE will review the plan for compliance and review the SEDR for movement toward the targets.	01/05/2022 LEA, IU 27 TAC, PATTAN Pgh and BSE as needed.	
Y						16A. FSA-LOCAL ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	1	9			100%	FR 153. PTE-Consent Form is present in the student file	LEA will develop a procedure to document in the individual student files the absence of the PTE that originated from another LEA. BSE will review selected student files for students enrolling in the LEA without completed documents concentrating on the PTE. BSE will also review any training to staff responsible for obtaining newly enrolled students.	01/05/2022 LEA, IU 27 TAC, PATTAN Pgh and BSE as needed	
0	0	10				FR 154. Demographic data			
0	0	10				FR 155. Reason(s) for referral for evaluation			
0	0	10				FR 156. Proposed types of tests and assessments			
0	0	10				FR 157. Contact person's name and contact information			
0	0	10				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
0	0	10				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			
5	0	5				FR 194. PTRE-Consent Form is present in the student file			
5	0	5				FR 195. Demographic data			
5	0	5				FR 196. Reason for reevaluation			
5	0	5				FR 197. Types of assessment tools, tests and procedures to be used			
5	0	5				FR 198. Contact person's name and contact information			
5	0	5				FR 199. Parent has selected a consent option			
5	0	5				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 202. Waiver was completed within required timelines (3 years (2 years for any ID student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
0	0	10				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	10				FR 204. Contact person's name and contact information			
0	0	10				FR 205. Parent has selected a consent option			
0	0	10				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
1	0	9				FR 160. ER is present in the student file			
1	0	9				FR 161. Evaluation was completed within timelines			
1	0	9				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
1	0	9				FR 163. Demographic data			
1	0	9				FR 164. Date report was provided to parent			
1	0	9				FR 165. Reason(s) for referral			
1	0	9				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
1	0	9				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
1	0	9				FR 168. Teacher observations and observations by related service providers, when appropriate			
1	0	9				FR 169. Recommendations by teachers			
1	0	9				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
1	0	9				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
1	0	9				FR 173. Lack of appropriate instruction in reading			
1	0	9				FR 174. Lack of appropriate instruction in math			
1	0	9				FR 175. Limited English proficiency			
1	0	9				FR 176. Present levels of academic achievement			
1	0	9				FR 177. Present levels of functional performance			
1	0	9				FR 178. Behavioral information			
1	0	9				FR 179. Conclusions			
1	0	9				FR 180. Disability Category			
1	0	9				FR 181. Recommendations for consideration by the IEP team			
1	0	9				FR 182. Evaluation Team Participants documented			
0	0	10				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
0	0	10				FR 184. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 185. Indication of process(es) used to determine eligibility			
0	0	10				FR 186. Instructional strategies used and student-centered data collected			
0	0	10				FR 187. Educationally relevant medical findings, if any			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 188. Effects of the student's environment, culture, or economic background			
0	0	10				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	10				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
9	0	1				FR 207. RR is present in the student file			
9	0	1				FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any ID student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)			
9	0	1				FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)			
9	0	1				FR 210. Demographic data			
9	0	1				FR 211. Date IEP team reviewed existing evaluation data			
9	0	1				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
9	0	1				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
9	0	1				FR 214. Aptitude and achievement tests			
9	0	1				FR 215. Current classroom based assessments and local and/or state assessments			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
9	0	1				FR 217. Teacher recommendations			
9	0	1				FR 218. Lack of appropriate instruction in reading			
9	0	1				FR 219. Lack of appropriate instruction in math			
9	0	1				FR 220. Limited English proficiency			
9	0	1				FR 221. Conclusion regarding need for additional data is indicated			
5	0	5				FR 222. Reasons additional data are not needed are included			
9	0	1				FR 223. Determination whether the child has a disability and requires special education			
9	0	1				FR 224. Disability category(ies)			
9	0	1				FR 225. Summary of findings includes student's educational strengths and needs			
9	0	1				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
9	0	1				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
4	0	6				FR 228. Interpretation of additional data			
1	0	9				FR 229. Documentation that the student does not achieve adequately for age, etc.			
1	0	9				FR 230. Indication of process(es) used to determine eligibility			
1	0	9				FR 231. Instructional strategies used and student-centered data collected			
1	0	9				FR 232. Educationally relevant medical findings, if any			
1	0	9				FR 233. Effects of the student's environment, culture, or economic background			
1	0	9				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
1	0	9				FR 236. Observation in the student's learning environment			
1	0	9				FR 237. Other data if needed			
1	0	9				FR 238. Statement for all 6 items			
9	0	1				FR 239. Documentation of Evaluation Team Participants			
2	0	8				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
5	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
5	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
4	1	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
1	0	4	0			P 27. If your child was not reevaluated when required (every 2 years for children with intellectual disability (consent retardation), or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
1	4	0	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
1	0	4	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	1	4	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
1	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)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 241. Invitation is present in the student file			
10	0	0				FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
5	0	5				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
4	0	6				FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student			
5	0	5				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
10	0	0				FR 248. Invited IEP team members			
10	0	0				FR 249. Date/time/location of meeting			
10	0	0				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates required IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
						FR 256. The team members excused:			
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
					0	c. Local Education Agency Representative			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
10	0	0				FR 258. IEP was completed within timelines			
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
10	0	0				FR 261. Anticipated duration of services and programs			
1	0	9				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
10	0	0				FR 263. Parents			
5	0	5				FR 264. Student			
8	0	2				FR 265. General Education Teacher			
10	0	0				FR 266. Special Education Teacher			
10	0	0				FR 267. Local Education Agency Representative			
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
0	0	10				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
10	0	0				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						SPECIAL CONSIDERATIONS (File Reviews)			
1	0	9				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 276. If the student has communication needs, needs must be addressed in the IEP			
3	0	7				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
1	0	9				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
0	0	10				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
10	0	0				FR 281. Student's present levels of academic achievement			
10	0	0				FR 282. Student's present levels of functional performance			
5	0	5				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
10	0	0				FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
10	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
10	0	0				FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
5	0	5				FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
5	0	5				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
4	0	6				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	5				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
5	0	5				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
5	0	5				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
5	0	5				FR 292c. Annual goals are related to the student's transition services			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
10	0	0				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA/Keystone Exams, ACCESS for ELLS, Alternate ACCESS for ELLS or PASA)			
10	0	0				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
0	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			
0	0	10				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
0	0	10				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
10	0	0				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
10	0	0				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
0	0	10				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	10				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)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 302. Measurable Annual Goals			
10	0	0				FR 303. Description of how student progress toward meeting goals will be measured			
10	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			
10	0	0				FR 305. Documentation of progress reporting on Annual Goals			
1	0	9				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
10	0	0				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			
10	0	0				FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
5	0	5				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
5	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			
10	0	0				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
10	0	0				FR 316. A conclusion regarding student eligibility for ESY			
10	0	0				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
4	0	6				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	6				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						EDUCATIONAL PLACEMENT (File Reviews)			
10	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
10	0	0				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
3	0	7				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
10	0	0				FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
5	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
5	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
3	0	1	1			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?			
5	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
4	1	0	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	4	0			P 32b. If no, what training or support would assist you? Need more parent trainings on understanding IEPs and supports available to students.			
5	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?			
5	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			
5	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?			
5	0	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	0	5	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	5	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		5	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
1	5	1				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
0	3	4				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	7				GE 76. Were those recommendations considered by the IEP team?			
7	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?			
6	1	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)			
4	1	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?			
4	1	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.			
7	0	0				GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
7	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
7	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
8	0	2				SE 104. If appropriate, are the student's annual goals based on functional performance?			
10	0	0				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA/Keystone Exams, PASA, and other district-wide/charter school-wide assessments?			
10	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
8	0	2				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	2				SE 117b. If yes, in what ways? Small teacher-student ratio, lots of support and is making progress in the general education classroom. Doing well and performing well with grades. Stays on the work. Will be working with goals to get back on track. Provided a high expectation for work. Different experiences with classmates. Socialization, self-advocacy, work submission, and friendships. Can complete the general education classroom curriculum. The general education classroom maximizes potential. Able to complete the work. Respectful and complying to verbal and physical prompts most of the time. Improvement seen in class participation.			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
4	0	0	1			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
5	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					5 0 0 0 0 0	P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
5	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
5	0	2				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
7	0	0				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
0	0	7				GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day?			
0	0	7				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	7				GE 79c. 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
0	0	7				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			
0	0	7				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?			
3	0	4				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
3	0	4				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
9	0	1				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
8	0	2				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
9	0	1				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
9	0	1				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)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0	3	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?			
5	0	0	0			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?			
5	0	0	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
5	0	0	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	5	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?			
1	0	3	1			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?			
10	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
5	0	5				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
2	0	8				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?			
2	0	8				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?			
2	0	8				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	1	8				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
1	0	9				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	1	8				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)			
3	0	2	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
3	0	1	1			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
0	3	1	1			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	5	0			P 50c. If yes, what reasons were discussed for recommending removal?			
0	0	5	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided?			
4	1	0	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?			
3	0	2	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	2	0			P 50g. If yes, in what ways? School has worked well in supporting the needs. Happy in the cyber setting. Benefiting by live classroom and regular classroom students as well as the small group interaction is beneficial.			
0	0	5	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. 2 Always 0 Sometimes 1 Rarely 0 Never 0 Don't Know 2 Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 0 1 0 0 0	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
4	0	6				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
6	0	4				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
10	0	0				FR 331. A description of the action proposed or refused by the LEA			
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
10	0	0				FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
10	0	0				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	7	0			70%	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 documents and obtaining parent consent. BSE will review selected student files to determine compliance and training attendance.	01/05/2022 LEA, IU 27, PATTAN Pgh and BSE as needed.	
3	7	0			70%	FR 339. Parent has selected a consent option	LEA will provide training to staff on completion of documents and obtaining parent consent. BSE will review selected student files to determine compliance and training attendance.	01/05/2022 LEA, IU 27, PATTAN Pgh and BSE as needed.	
9	1	0			10%	FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP	LEA will providing training to staff on completion of documents and how the IEP and NOREP must reflect the same programming. BSE will review selected student files to determine compliance and any training documentation.	01/05/2022 LEA, IU 27, PATTAN Pgh and BSE as needed	
						INTERVIEW RESULTS (Parent)			
1	0	4	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?			
						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.			
					4	Always			
					1	Sometimes			
					0	Rarely			
					0	Never			
					0	Don't Know			
					0	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.			
					5	Always			
					0	Sometimes			
					0	Rarely			
					0	Never			
					0	Don't Know			
					0	Does not Apply			
		0	0			P 66. Tell me anything you really like about your child's special education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					3 4 1 2 2 1 1	d. staff's knowledge, training g. staff open to suggestions, good communication h. follow the IEP i. support services k. staff's understanding and attitude m. services provided outside neighborhood school n. other			
		2	1		2	P 67. Tell me anything you would like to change about the program. n. other			
		0	0		2 1 1 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree c. Agree e. Strongly disagree			
						P 69. Additional comments about your child's program. Loves communication between PA Cyber and home. Has never had a better experience because PA Cyber calls about the positive things as well as the negative. Would not change a thing about the program. The special education department is really great. They have a specific individual assigned to handle the mechanical/technical add-ons (seeing the screen) who is on top of this area for the students. They are doing an amazing job. They go above and beyond. They have great standards and in comparison to previous experiences, they surpass all of those education outlets. There could be improvement with the way PA Cyber oversees IEPs. PA Cyber has individualized the program and made us feel supported.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
10	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Topical Area 8: Other Non-compliance Issues			
						Topical Area 9: Other Improvement Plan Issues			

Special Education Services and Programs

PA Cyber is required by the IDEA 2004 to provide a free appropriate public education to school age children with disabilities who need special education and related services. School age children with disabilities who need special education and related services are identified as eligible for special education if they need specially designed instruction and have one or more of the following physical or mental disabilities:

- Autism
- Deaf-blindness
- Hearing Impairment including Deafness
- Emotional Disturbance
- Intellectual Disability
- Multiple Disabilities
- Orthopedic Impairment
- Other Health Impairment
- Specific Learning Disability
- Speech or language Impairment
- Traumatic Brain Injury
- Visual Impairment including Blindness

IDEA 2004 provides legal definitions of the disabilities that qualify a student for special education, which may differ from those terms used in medical or clinical practice or common usage.

Section 504 Services

Under Section 504 of the federal Rehabilitation Act of 1973, some school age children with disabilities who do not meet the eligibility criteria outlined above might be eligible for special protections and for adaptations and accommodations in instruction, facilities, and activities. Children are entitled to such protections, adaptations, and accommodations if they have a mental or physical disability that substantially limits or prohibits participation in or access to an aspect of the school program and otherwise qualify under the applicable state and federal laws, including Chapter 711 of Title 22 of the Pennsylvania Code and Section 504.

Charter School must ensure that qualified handicapped students have equal opportunity to participate in the School program and activities to the maximum extent appropriate for each individual student. In compliance with applicable state and federal laws, Charter School provides to each qualifying protected handicapped student without discrimination or cost to the student or family, those related aids, services or accommodations which are needed to provide equal opportunity to participate in and obtain the benefits of the school program and activities to the maximum extent appropriate to the student's abilities and to the extent required by the laws.

These services and protections for "protected handicapped students" may be distinct from those applicable to eligible or thought-to-be eligible students. Charter School or the parent may initiate an evaluation if they believe a student is a protected handicapped student. For further information on the evaluation procedures and provision of services to protected handicapped students, parents should contact the School's Director of Special Education, at: 888-722-9237

Least Restrictive Environment "LRE"

To the maximum extent appropriate, students with disabilities are educated with students who are nondisabled. Special classes, separate schooling or other removal of students with disabilities from the general educational environment occurs only when the nature or severity of the disability is such that education in general education classes, even with the use of supplementary aids and services, cannot be achieved satisfactorily. A continuum of alternative placements is available to meet the needs of students with disabilities for special education and related services as required by applicable state and federal regulations. This is a team decision, which includes the Charter School and the Parents.

Special education services are provided according to the educational needs of the child, not the category of disability. Types of service that may be available, depending upon the child's disability and needs as determined by the IEP team might include, but are not limited to: (1) learning support; (2) life skills support; (3) emotional support; (4) deaf or hearing impaired support; (5) blind or visually impaired support; (6) physical support; (7) autistic support; (8) multiple disabilities support; (9) speech and language support; (10) extended school year support.

Depending on the nature and severity of the disability, Charter School could provide special education programs and services as determined appropriate by the IEP team, in locations such as: (1) the classroom/building the child would attend if not disabled, (2) an alternative regular class either in or outside the school, (3) a special education center operated by an IU, (4) an approved private school or other private facility licensed to serve children with disabilities, (5) a residential school, (6) approved out-of-state program, or (7) the home.

Related services are designed to enable the child to participate in or access his or her program of special education. Examples of some related services that a child may require might include transportation and such developmental, corrective, and other supportive services as are required to assist a child with a disability to benefit from special education, and includes speech-language pathology and audiology services, interpreting services, psychological services, physical and occupational therapy, recreation, including therapeutic recreation, early identification and assessment of disabilities in children, counseling services, including rehabilitation counseling, orientation and mobility services, and medical services for diagnostic or evaluation purposes. Related services might also include school health services and school nurse services, social work services in schools, and parent counseling and training. Some students may also be eligible for extended school year services if determined needed by their IEP teams in accordance with Chapter 711 regulations.

Charter School in conjunction with the parents determines the type and intensity of special education and related services that a particular child needs based on the unique program of special education and related services that the School develops for that child. The child's program is described in writing in an individualized education program, or "IEP," which is developed by an IEP team. The participants in the IEP team are dictated by IDEA 2004. The parents of the child have the right to be notified of and to be offered participation in all meetings of their child's IEP team. The IEP is revised as often as circumstances warrant but reviewed at least annually. The law requires that the program and placement of the child, as described in the IEP, be reasonably calculated to ensure meaningful educational benefit to the student. In accordance with IDEA 2004, there may be situations in which the School may hold an IEP team meeting if the parents refuse or fail to attend the IEP team meeting.

IEPs generally contain: (1) a statement of the student's present levels; (2) a statement of measurable annual goals established for the child; (3) a statement of how the child's progress toward meeting the annual goals will be measured and when periodic reports will be provided; (4) a statement of the special education and related services and supplementary aids and services and a statement of the program modifications or supports for School personnel that will be provided, if any; (5) an explanation of the extent, if any, to which the child will not participate with non-disabled children in the regular class and in activities; (6) a statement of any individual appropriate accommodations that are necessary to measure the performance of the child on State and School assessments; and (7) the projected date for the beginning of the services and modifications and the anticipated frequency, location and duration of those services or modifications.

Beginning not later than the first IEP to be in effect when the child turns 14, or younger if determined appropriate by the IEP Team, and updated annually, thereafter, the IEP must include appropriate measurable postsecondary goals and transition services needed to assist in reaching those goals. Charter School must invite the child to the IEP team meeting at which the transition plan is developed.

Beginning not later than one year before the child reaches the age of majority under State law, the IEP must include a statement that the child has been informed of the child's rights, if any, that will transfer to the child on reaching the age of majority.

Screening

Each educational agency must establish and implement procedures to locate, identify, and evaluate school age students suspected of being eligible for special education. These procedures include screening activities which include but are not limited to: review of group based data (cumulative records, enrollment records, health records, and report cards); hearing screening (at a minimum of kindergarten, first, second, and third grades); vision screens (every grade level); motor screening; and speech; and speech and language screening. This information will be reviewed by a team of school personnel to help determine if a disability is suspected Charter School has established a system of screening which may include pre-referral intervention services to accomplish the following:

1. Identification and provision of initial screening for students prior to referral for a special education evaluation.
2. Provision of peer support for teachers and other staff members to assist them in working effectively with students in the general education curriculum.
3. Identification of students who may need special education services and programs.

The screening process includes:

1. Hearing and vision screening in accordance with Section 1402 of the Public School Code of 1949 (24 P. S. § 14-1402) for the purpose of identifying students with hearing or vision difficulty so that they can be referred for assistance or recommended for evaluation for special education.
2. Screening at reasonable intervals to determine whether all students are performing based on grade-appropriate standards in core academic subjects.

Charter School has established and implements procedures to locate, identify and evaluate children suspected of being eligible for special education. These procedures involve screening activities which may also include but are not limited to: review of data and student records; motor screening; and speech and language screening. The school assesses the current achievement and performance of the child, designs school-based interventions, and assesses the effectiveness of interventions. If the concern can be addressed without special education services or is the result of limited English proficiency or appropriate instruction, a recommendation may be made for interventions other than a multidisciplinary team evaluation. Parents have the right to request a multidisciplinary team evaluation at any time, regardless of the outcome of the screening process.

In accordance with Chapter 711, in the event that Charter School would meet the criteria in 34 CFR 300.646(b)(2) (relating to disproportionality), as established by the State Department of Education, the services that would be required would then include:

1. A verification that the student was provided with appropriate instruction in reading, including the essential components of reading instruction (as defined in section 1208(3) of the Elementary and Secondary Education Act (ESEA) (20 U.S.C.A. § 6368(3)), and appropriate instruction in math.
2. For students with academic concerns, an assessment of the student's performance in relation to State-approved grade level standards.
3. For students with behavioral concerns, a systematic observation of the student's behavior in the school environment where the student is displaying difficulty.
4. A research-based intervention to increase the student's rate of learning or behavior change based on the results of the assessments under paragraph (2) or (3), or both.
5. Repeated assessments of achievement or behavior, or both, conducted at reasonable intervals, reflecting formal monitoring of student progress during the interventions.
6. A determination as to whether the student's assessed difficulties are the result of a lack of instruction or limited English proficiency.
7. A determination as to whether the student's needs exceed the functional ability of the regular education program to maintain the student at an appropriate instructional level.
8. Documentation that information about the student's progress as identified in paragraph (5) was periodically provided to the student's parents.

Except as indicated above or otherwise announced publicly, screening activities take place on-going at periods throughout the school year. Screening is conducted at Charter School, unless other arrangements are necessary or arranged.

The screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation is not to be considered an evaluation for eligibility for special education and related services.

If parents need additional information about the purpose, time, and location of screening activities, they should call or write to the Special Education Contact for The Pennsylvania Cyber Charter School:

Director of Special Education
722 Midland Avenue
Midland, PA 15059

Screening or pre-referral intervention activities may not serve as a bar to the right of a parent to request an evaluation, at any time, including prior to or during the conduct of screening or pre-referral intervention activities.

Evaluation

An evaluation under IDEIA 2004 involves the use of a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the child, including information provided by the parent that may assist in determining whether the child is a child with a disability and the content of the child's IEP. Charter School does not use any single measure or assessment as a sole criterion for determining whether a child is a child with a disability and for determining an appropriate educational program for the child. Technically sound instruments are used to assess the relative contribution of cognitive and behavioral factors in addition to physical or developmental factors.

Parental consent must be obtained by Charter School prior to conducting an initial evaluation to determine if the child qualifies as a child with a disability, and before providing special education and related services to the child. Parental consent for an evaluation shall not be construed as consent for their child to receive special education and related services. The screening of a child by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation is not considered to be an evaluation for eligibility for special education and related services; therefore, parental consent is not required in this instance.

The law contains additional provisions and due process protections regarding situations in which parental consent for an initial evaluation is absent or refused discussed more fully below and in the PaTTAN Procedural Safeguards Notice. If you have any questions about where to obtain a copy of the PaTTAN Procedural Safeguards Notice, kindly contact the Director of Special Education, 1200 Midland Avenue, Midland, PA 15059

The evaluation process is conducted by a Multi-Disciplinary Team (MDT) which is formed based on the student's needs and may include a teacher, other qualified professionals who work with the child, the parents and other members as required by law. The MDE process must be conducted in accordance with specific timelines and must include protective procedures. For example, tests and procedures used as part of the Multi-Disciplinary Evaluation may not be racially or culturally biased.

The MDE process culminates with a written report called an Evaluation Report (ER). This report makes recommendations about a student's eligibility for special education based on the presence of a disability and the need for specially designed instruction.

Parents who think their child is eligible for special education may request, at any time, that Charter School conduct a Multi-Disciplinary Evaluation. Requests for a Multi-Disciplinary Evaluation must be made in writing to the Director of Special Education at: 1200 Midland Avenue, Midland, PA 15059

If a parent makes an oral request for a Multi-Disciplinary Evaluation, Charter School shall provide the parent with a form(s) for that purpose. If the public school denies the parents' request for an evaluation, the parents have the right to challenge the denial through an impartial hearing or through voluntary alternative dispute resolution such as mediation.

Reevaluations are conducted if Charter School determines that the educational or related service needs, including improved academic achievement and functional performance, of the child warrant a reevaluation; or if the child's parent or teacher requests a reevaluation. A reevaluation may occur not more than once a year, unless the parent and Charter School agree; and must occur once every 3 years, unless the parent and Charter School agree that a reevaluation is unnecessary. Students with intellectual disability must be reevaluated every two years under State law.

Educational Placement

The determination of whether a student is eligible for special education is made by an Individualized Education Program (IEP) team. The IEP team includes: the parents of a child with a disability; not less than one regular education teacher, if the child is, or may be, participating in the regular education environment; not less than one special education teacher, or when appropriate, not less than one special education provider; a representative of the school who is qualified to provide or supervise the provision of specially designed instruction to meet the unique needs of children with disabilities, is knowledgeable about the general education curriculum, and is knowledgeable about the availability of resources of Charter School; an individual who can interpret the instructional implications of evaluation results, who may be a member of the team described above; other individuals, at the discretion of the parent or the agency, who have knowledge or special expertise regarding the child, including related services personnel as appropriate; and whenever appropriate, a child with a disability. Additionally, Charter School must invite the child with a disability to attend the child's IEP Team meeting if a purpose of the meeting includes the consideration of the postsecondary goals for the child and the transition services needed to assist the child in reaching those goals. If the child does not attend the IEP Team meeting, Charter School must take other steps to ensure that the child's preferences and interests are considered. IEP team participation is directly addressed by the regulations.

A single test or procedure may not be the sole factor in determining that a student is exceptional. If the student is determined to be eligible for special education, the IEP team develops a written education plan called an IEP. The IEP shall be based on the results of the multidisciplinary evaluation. The IEP team may decide that a student is not eligible for special education. In that instance, recommendations for educational programming in regular education may be developed from the ER.

An IEP describes a student's current educational levels, goals, objectives, and the individualized programs and services, which the student will receive. IEP's are reviewed on an annual basis. The IEP team will make decisions about the type of services, the level of services, the level of intervention, and the location of intervention.

Placement must be made in the least restrictive environment in which the student's needs can be met with special education and related services. All students with disabilities must be educated to the maximum extent appropriate with children who are not disabled.

Parents and Surrogate Parents

For purposes of this Notice, Charter School considers parents to be biological or adoptive parents of a child; a foster parent; a guardian generally authorized to act as the child's parent, or authorized to make educational decisions for the child; an individual acting in the place of a biological or adoptive parent (including a grandparent, stepparent, or other relative) with whom the child lives, or an individual who is legally responsible for the child's welfare; or a surrogate parent.

A surrogate parent must be appointed when no parent can be identified; a public agency, after reasonable efforts, cannot locate a parent; the child is a ward of the State under the laws of Pennsylvania, or the child in an unaccompanied homeless youth as defined by the McKinney- Vento Homeless Assistance Act, 42 U.S.C. Sec. 11434a(6). A person selected as a surrogate parent must not be an employee of the SEA, Charter School or any other agency that is involved in the education or care of the child; has no personal or professional interest that conflicts with the interest of the child the surrogate parent represents; and has knowledge and skills that ensure adequate representation of the child. The surrogate parent may represent the child in all matters relating to the identification, evaluation, and educational placement of the child and the provision of FAPE to the child. Reasonable efforts must be made to ensure the assignment of a surrogate parent not more than 30 days after it is determined that the child needs a surrogate parent.

Prior Written Notice

Charter School will notify the parent whenever School takes the following actions(s), pursuant to the Notice of Recommended Educational Placement/Prior Written Notice (NOREP/PWN), regarding the child's education program. For more information, see the annotated NOREP/PWN on the PaTTAN website or available at the Charter School office.

Type of action taken:

1. Proposes initial provision of special education and related services (For this action, the school may not proceed without your consent in Section 8 of this document,)
2. Refusal to initiate an evaluation (Must issue Procedural Safeguards Notice)
3. Proposes to change the identification, evaluation or educational placement of the child or the provision of a free appropriate public education (FAPE)
4. Refusal to change the identification, evaluation or educational placement of the child or the provision of a free and appropriate public education (FAPE)
5. Change of placement for disciplinary reasons (Must issue Procedural Safeguards Notice)
6. Due process hearing, or an expedited due process hearing, initiated by school/district
7. Graduation from high school
8. Exiting special education
9. Exiting high school due to exceeding the age eligibility for a free appropriate public education (FAPE)
10. Refusal to change the identification, evaluation or a free appropriate public education (FAPE)
11. Extended School Year (ESY) services
12. Responses to request for an independent educational evaluation (IEE) at public expense

13. Other

In Pennsylvania, prior written notice is provided by means of a Prior Written Notice Form/Notice of Recommended Educational Placement (NOREP). You should be given reasonable notice of this proposal or refusal so that if you do not agree with Charter School you may take appropriate action. Reasonable Notice means ten (10) days.

Pursuant to PaTTAN, the above list is for the LEA to use to communicate to the parents the proposed actions to be taken. All actions listed require Prior Written Notice, except the first action, (i.e., Proposes initial provision of special education and related), which requires parental consent. When selecting the first action, the LEA may not proceed without the written consent of the parents in Section 8 (Parental Consent) of the NOREP/PWN. An initial evaluation may NOT be conducted without parental permission. Permission is requested using the Permission to Evaluate – Consent Form. In the reevaluation process, if the parent requests additional data and the LEA disagrees with the request, the LEA would issue the NOREP/PWN with an explanation of the reason for the refusal. A clarification has been added to remind the LEA that they must issue Procedural Safeguards Notice for the following actions: Refusal to initiate an evaluation and Change of placement for disciplinary reasons.

The prior written notice must:

1. Describe the action that Charter School proposes or refuses to take;
2. Explain why Charter School is proposing or refusing to take the action;
3. Describe each evaluation procedure, assessment, record, or report Charter School used in deciding to propose or refuse the action;
4. Include a statement that you have protections under the procedural safeguards provisions in Part B of IDEA;
5. Tell how you can obtain a description of the procedural safeguards if the action that Charter School is proposing, or refusing is not an initial referral for evaluation;
6. Include resources for you to contact for help in understanding Part B of the IDEA;
7. Describe any other choices that your child's IEP Team considered and the reasons why those choices were rejected; and
8. Provide a description of other reasons why Charter School proposed or refused the action.

The notice must be:

1. Written in language understandable to the general public; and
2. Provided in your native language or other mode of communication you use unless it is clearly not feasible to do so.
3. If your native language or other mode of communication is not a written language,
4. Charter School will ensure that:
 - a. The notice is translated for you orally or by other means in your native language or other mode of communication;
 - b. You understand the content of the notice; and
 - c. There is written evidence that 1 and 2 have been met.

Native language, when used with an individual who has limited English proficiency, means the following:

1. The language normally used by that person, or, in the case of a child, the language normally used by the child's parents;
2. In all direct contact with a child (including evaluation of a child), the language normally used by the child in the home or learning environment.

For a person with deafness or blindness, or for a person with no written language, the mode of communication is what the person normally uses (such as sign language, Braille, or oral communication).

Parental Consent

Consent means:

1. You have been fully informed in your native language or other mode of communication (such as sign language, Braille, or oral communication) of all information about the action for which consent is sought;
2. You understand and agree in writing to that action, and the consent describes that action and lists the records (if any) that will be released and to whom; **and**
3. You understand that the granting of consent is voluntary and may be revoked at any time. However, consent does not negate (undo) an action that has occurred after you gave your consent and before you withdrew it.

If you revoke consent in writing for your child's receipt of special education services after your child is initially provided special education and related services, Charter School is **not** required to amend your child's education records to remove any references to your child's receipt of special education and related services because of the revocation of consent.

Need for Parental Consent

Initial Evaluations (34 CFR §300.300)

1. General Rule: Consent for initial evaluation

Charter School cannot conduct an initial evaluation of your child to determine whether your child is eligible under Part B of the IDEA to receive special education and related services without first providing you with prior written notice of the proposed action and without obtaining your consent. Charter School must make reasonable efforts to obtain your informed consent for an initial evaluation to decide whether your child is a child with a disability. Your consent for initial evaluation does not mean that you have also given your consent for Charter School to start providing special education and related services to your child. If your child is enrolled in public school or you are seeking to enroll your child in a public school and you have refused to provide consent or failed to respond to a request to provide consent for an initial evaluation, Charter School may, but is not required to, seek to conduct an initial evaluation of your child by utilizing the Act's mediation or due process complaint, resolution meeting, and impartial due process hearing procedures. Charter School will not violate its obligations to locate, identify and evaluate your child if it does not pursue an evaluation of your child in these circumstances.

2. Special rules for initial evaluation of wards of the State

Under Pennsylvania law, if a child is designated a ward of the state, the whereabouts of the parent are not known or the rights of the parent have been terminated in accordance with State law. Therefore, someone other than the parent has been designated to make educational decisions for the child. Consent for an initial evaluation should, therefore, be obtained from the individual so designated.

3. *Ward of the State*, as used in the IDEA, encompasses two other categories, so as to include a child who is:
 - a. A foster child who does not have a foster parent;
 - b. Considered a ward of the State under State law; **or**
 - c. In the custody of a public child welfare agency.

Consent for Initial Placement in Special Education (34 CFR §300.300)

1. Definitions of Parental Consent:

- a. You have been fully informed in your native language or other mode of communication (such as sign language, Braille, or oral communication) of all information about the action for which consent is sought;
- b. You understand and agree in writing to that action, and the consent describes that action and lists the records (if any) that will be released and to whom; **and**
- c. You understand that the consent does not negate (undo) an action that has occurred after you gave your consent and before you withdrew it.

2. Can the Parent Revoke Consent?

- a. Yes. You must submit written documentation to the staff revoking consent for special education and related services;
- b. When you revoke consent for special education and related services, Charter School must provide you with Prior Written Notice;

- c. Special education and related services cannot cease until Charter School provides you with Prior Written Notice;
- d. Prior notice is defined as ten calendar days;
- e. Charter School staff cannot use mediation or due process to override your revocation of consent;
- f. Charter School will not be considered in violation of the requirement to make FAPE available to the child because of the failure to provide the child with further special education and related services;
- g. Charter School is not required to amend the child's educational records to remove any references to the child's receipt of special education and related services because of the revocation of consent; and
- h. Charter School is not required to convene an IEP team meeting or develop an IEP for the child for further provision of special education and related services.

3. Parental Consent for Services

Charter School must obtain your informed consent before providing special education and related services to your child for the first time. Charter School must make reasonable efforts to obtain your informed consent before providing special education and related services to your child for the first time.

If you do not respond to a request to provide your consent for your child to receive special education and related services for the first time, or if you refuse to give such consent, Charter School may not use the procedural safeguards (i.e. mediation, due process complaint, resolution meeting, or an impartial due process hearing) in order to obtain agreement or a ruling that the special education and related services as recommended by your child's IEP Team may be provided to your child without your consent.

If you refuse to give your consent for your child to start receiving special education and related services, or if you do not respond to a request to provide such consent and Charter School does not provide your child with the special education and related services for which it sought your consent, Charter School:

- a. Is not in violation of the requirement to make FAPE available to your child for its failure to provide those services to your child; **and**
- b. Is not required to have an IEP meeting or develop an IEP for your child for the special education and related services for which your consent was requested.

Consent for Reevaluations (34 CFR §300.300)

Charter School must obtain your informed consent before it reevaluates your child, unless Charter School can demonstrate that:

- 1. It took reasonable steps to obtain your consent for your child's reevaluation; **and**
- 2. You did not respond.

Documentation of Reasonable Efforts to Obtain Parental Consent (34 CFR §300.300)

Charter School will take steps to ensure that one or both of the parents of a child with a disability are present at each IEP Team meeting or are afforded the opportunity to participate, including:

- 1. Notifying parents of the meeting early enough to ensure that they will have the opportunity to attend; and
- 2. Scheduling the meeting at a mutually agreed upon time and place.

If Charter School is unable to convince parents to attend an IEP Team meeting, the meeting may still be conducted; however, Charter School must maintain documentation of reasonable efforts to obtain parental consent for initial evaluations, to provide special education and related services for the first time, to reevaluate and to locate parents of wards of the State for initial evaluations. The documentation must include a record of Charter School's attempts in these areas, such as:

- 1. Detailed records of telephone calls made or attempted and the results of those calls;
- 2. Copies of correspondence sent to the parents and any responses received; **and**
- 3. Detailed records of visits made to the parent's home or place of employment and the results of those visits.

Consent Not Required Related to Evaluation

Your consent is not required before Charter School may:

1. Review existing data as part of your child's evaluation or a reevaluation; **or**
2. Give your child a test or other evaluation that is given to all children unless, before that test or evaluation, consent is required from all parents of all children.

Refused Consent to a Reevaluation

If you refuse to consent to your child's reevaluation, Charter School may, but is not required to, pursue your child's reevaluation by using the mediation, due process complaint, resolution meeting, and impartial due process hearing procedures to seek to override your refusal to consent to your child's reevaluation. As with initial evaluations, Charter School does not violate its obligations under Part B of the IDEA if it declines to pursue the reevaluation in this manner.

Charter School may not use your refusal to consent to one service or activity to deny you or your child any other service, benefit, or activity.

Disagreements with an Evaluation/ Independent Educational Evaluations (34 CFR §300.502)

1. General

As described below, you have the right to obtain an independent educational evaluation (IEE) of your child if you disagree with the evaluation of your child that was obtained by Charter School. If you request an IEE, Charter School must provide you with information about where you may obtain an IEE and about Charter School's criteria that apply to IEEs.

2. Definitions

- a. *Independent educational evaluation* means an evaluation conducted by a qualified examiner who is not employed by Charter School responsible for the education of your child.
- b. *Public expense* means that Charter School either pays for the full cost of the evaluation or ensures that the evaluation is otherwise provided at no cost to you, consistent with the provisions of Part B of the IDEA, which allow each State to use whatever State, local, Federal and private sources of support are available in the State to meet the requirements of Part B of the Act.

3. Parent Right to Evaluation at Public Expense

You have the right to an Independent Educational Evaluation (IEE) of your child at public expense if you disagree with an evaluation of your child obtained by Charter School, subject to the following conditions:

- a. If you request an IEE of your child at public expense, Charter School must, without unnecessary delay, either: (a) File a due process complaint to request a hearing to show that its evaluation of your child is appropriate; or (b) Provide an IEE at public expense, unless Charter School demonstrates in a hearing that the evaluation of your child that you obtained did not meet Charter School's criteria.
- b. If Charter School requests a hearing and the final decision is that Charter School's evaluation of your child is appropriate, you still have the right to an IEE, but not at public expense.
- c. If you request an IEE of your child, Charter School may ask why you object to the evaluation of your child obtained by Charter School. However, Charter School may not require an explanation and may not unreasonably delay either providing the IEE of your child at public expense or filing a due process complaint to request a due process hearing to defend Charter School's evaluation of your child.
- d. You are entitled to only one IEE of your child at public expense each time Charter School conducts an evaluation of your child with which you disagree.
- e. If an IEE is at public expense, the criteria under which the evaluation is obtained, including the location of the evaluation and the qualifications of the examiner, must be the same as the criteria that Charter School uses when it initiates an evaluation (to the extent those criteria are consistent with your right to an IEE). Except for the criteria described above, Charter School may not impose conditions or timelines related to obtaining an IEE at public expense.

5. Parent-initiated evaluations

If you obtain an IEE of your child at public expense or you share with Charter School an evaluation of your child that you obtained at private expense:

- a. Charter School must consider the results of the evaluation of your child, if it meets Charter School's criteria for IEEs, in any decision made with respect to the provision of FAPE to your child; **and**
- b. You or Charter School may present the evaluation as evidence at a due process hearing regarding your child.

6. Requests for evaluations by hearing officers

If a hearing officer requests an IEE of your child as part of a due process hearing, the cost of the evaluation must be at public expense.

Services for Protected Handicapped Students

Students who are not eligible to receive special education programs and services may qualify as handicapped students and therefore be protected under federal statutes and regulations intended to prevent discrimination (in particular, 34 CFR Part 104 and 28 CFR Part 35). PA Cyber must ensure that qualified handicapped students have equal opportunity to participate in the school program and extracurricular activities to the maximum extent appropriate for each individual student as required by law. In compliance with federal laws PA Cyber will provide to each protected handicapped student without discrimination or cost to the student or family, those related aids, services or accommodations which are needed to provide equal opportunity to participate in and obtain the benefits of the school program and extracurricular activities to the maximum extent appropriate to the student's abilities. In order to qualify as a protected handicapped student, the student must be of school age with a physical or mental disability, which substantially limits or prohibits participation in or access to an aspect of the school program.

These services and protections for "protected handicapped students" may be distinct from those applicable to eligible or thought to be eligible students. The parent may initiate an evaluation if the parent believes a student is a protected handicapped student. For further information on the evaluation procedures and provision of services handicapped students, parents should contact the Special Education Contact.

Payment successful. Your transaction id is:120220657869

Thank you for registering for 2024 Pennsylvania Department of Education (Virtual) Conference, Marissa Mangiel

Session Name: Registration Fee - 2024 Pennsylvania Department of Education (Virtual) Conference

Session Date	Start Time	End Time
2/28/2024	1:00 PM	5:00 PM
2/29/2024	8:30 AM	4:30 PM
3/1/2024	8:30 AM	12:10 PM

Registration Cancellations

- If you are unable to attend the conference, you must cancel your registration by 4:00 p.m., February 13, 2024, by emailing PDEConferenceRegistration@pattankop.net
- If you do not cancel your registration by the deadline, you will be required to pay the full registration fee of \$225.00 (In-State) and Out-of-State (\$225.00) to cover costs incurred by PaTTAN. You or your LEA will be billed for the late registration fee. No refunds will be given.

Session Name: Wednesday, February 28, 2024 Sessions

Session Date	Start Time	End Time
2/28/2024	1:00 PM	5:00 PM

Session Name: Be the One

Session Date	Start Time	End Time	Notes
2/28/2024	1:30 PM	2:30 PM	This is a keynote session with automatic registration for all conference attendees.

Session Name: 2. Implementation of Disability Inclusive Curriculum

Session Date	Start Time	End Time
2/28/2024	2:45 PM	3:45 PM

Session Name: 13. Linking Word Recognition Assessment to Instruction: The Key to Accelerating Student Progress

Session Date	Start Time	End Time
2/28/2024	4:00 PM	5:00 PM

Session Name: Thursday, February 29, 2024 AM Sessions

Session Date	Start Time	End Time
2/29/2024	8:30 AM	12:00 PM

Session Name: The Anti-Ableist Manifesto

Session Date	Start Time	End Time	Notes
2/29/2024	8:30 AM	9:30 AM	This is a keynote session with automatic registration for all conference attendees.

Session Name: 18. Digital Accessibility

Session Date	Start Time	End Time
2/29/2024	9:45 AM	10:45 AM

Session Name: 31. Technology Enhanced Social-Emotional Supports for Learning

Session Date	Start Time	End Time
2/29/2024	11:00 AM	12:00 PM

Session Name: Thursday, February 29, 2024 PM Sessions

Session Date	Start Time	End Time
2/29/2024	1:00 PM	4:30 PM

Session Name: 35. Differentiating Writing Instruction for Students with Disabilities

Session Date	Start Time	End Time
2/29/2024	2:15 PM	3:15 PM

PDE Making a Difference Conference

- Kara Eckels
- Juliana Wayman
- Katie Abbott
- Marissa Mangie



Pennsylvania Training and Technical Assistance Network

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Conference Agenda

Each time slot will offer sessions from our PaTTAN Initiatives of Assistive Technology and AAC, Blind-Visual Impairment, Deaf and Hard of Hearing, Deaf-Blind, Significant Cognitive Disabilities, Traumatic Brain Injury, and Families to the MAX Statewide Parent Network.

Please check back to this web page for more information about specific session topics and speakers!

2023 Conference Agenda

Wednesday, November 15, 2023

9:00 am - 12:00 pm: Pre-Session (Invitation Only)

12:00 pm - 5:00 pm: Registration Open (in Person ONLY)

1:00 pm - 3:00 pm: Concurrent Sessions

3:00 pm - 3:15 pm: Break

3:15 pm - 4:45 pm: Concurrent Sessions

Thursday, November 16, 2023

7:00 am - 5:00 pm: Registration Open (in Person ONLY)

8:00 am - 9:15 am: Keynote Speaker

9:15 am - 9:30 am: Break

9:30 am - 11:30 am: Concurrent Sessions

11:30 am - 12:45 pm: Buffet Lunch

12:45 pm - 2:45 pm: Concurrent Sessions

2:45 pm - 3:00 pm: Break

3:00 pm - 4:30 pm: Concurrent Sessions

4:30 pm - 6:30 pm: Networking and Exhibit Hall Receptions, Poster Sessions

Friday, November 17, 2023

7:00 am - 10:00 am: Registration Open (in Person ONLY)

8:00 am - 10:00 am: Concurrent Sessions

10:00 am - 10:15 am: Break

10:15 am - 12:15 pm: Concurrent Sessions



HELIX Conference Attendance

- Marissa Mangie
- Jessica Fetterman
- Lindsay Gardner
- Kristi Hronas
- Kristina Rokicki
- April McCaslin
- Leslie Wrobel
- Katie Hutchison-Stowers

Your Mental Health First Aid Agenda

- Complete a profile on the MHFA Connect Portal and complete required pre-work.
- Pre-work included : Module 1: Welcome In-Person Mental Health First Aid
- Module 2: Youth Mental Health First Aid Pre-Evaluation (21 questions)

Your Mental Health Attendance

- Sarah Peck
- Amy Husk
- Natasha Sullivan

Volume 2, Unit 5, The Mighty Word: Oral Language and Vocabulary



Unit 5 – Part 1 & Part 2 (6 Hours)*

Time – 3 Hours	Unit 5 Part 1
5 min	Introduction – Welcome » Sign-In
45 min	Defining Vocabulary » Relationships » Connections to Comprehension
5-10 min	Break
50 min	Academic Language » Choosing Vocabulary » Alphabetic Principle
5-10 min	Break
45 min	Vocabulary Instruction » Activity » Assessment
5-10 min	Summary / Evaluation
Time – 3 Hours	Unit 5 Part 2
5 min	Introduction – Welcome » Sign-In
50 min	Explicit Vocabulary Instruction » Three Tier Model » EL Considerations
5-10 min	Break
55 min	Direct Vocabulary Instruction » Demonstration » Activity
5-10 min	Break
45 min	Language Rich Environment » Routines » Extension Activities
5-10 min	Summary / Evaluation

*The times listed are estimates and can be adjusted based on need.

Volume 2, Unit 6, Digging for Meaning: Understanding Reading Comprehension



Unit 6 – Part 1 & Part 2 (6 Hours)*

Time – 3 Hours	Unit 6 Part 1
5 min	Introduction – Welcome » Sign-In
50 min	Goal of Reading Comprehension » Defining Reading Comprehension » Comprehension Planning » Model
5-10 min	Break
50 min	Debrief The Why of Comprehension Lesson Planning » Connections to Theoretical Models » Mental Model
5-10 min	Break
50 min	Preparing Students » Purpose for Reading » Schema
5-10 min	Summary / Evaluation
Time – 3 Hours	Unit 6 Part 2
5 min	Introduction – Welcome » Sign-In
50 min	Sentence Structure » Structures » Activity
5-10 min	Break
30 min	Direct Instruction for Sentence Structure » Routines » Activity
25 min	Coherence
5-10 min	Break
50 min	Cohesive Ties » Direction Instruction » Paragraph Structure
5-10 min	Summary / Evaluation

*The times listed are estimates and can be adjusted based on need.

Volume 2, Unit 7, Text-Driven Comprehension Instruction



Unit 7 – Part 1 & Part 2 (6 Hours)*

Time – 3 Hours	Unit 7 Part 1
5 min	Introduction – Welcome » Sign-In
20 min	Theoretical Models » Rope Model » Mental Model
35 min	Sentence Sense
5-10 min	Break
30 min	Narrative Text Lesson » Set Up / First Read
25 min	Narrative Text Lesson » Second Read » Assessment
5-10 min	Break
50 min	Debrief » Lesson components
5-10 min	Summary / Evaluation
Time – 3 Hours	Unit 7 Part 2
5 min	Introduction – Welcome » Sign-In
10 min	Review Unit 7 Part 1 Models
45 min	Sentence Sense » Small Group Activity
5-10 min	Break
35 min	Workshop Narrative Text Lesson Plan » Queries
20 min	Video Model
5-10 min	Break
30 min	Workshop Narrative Text » Small Groups
10 min	Whole Group Activity
5-10 min	Summary / Evaluation

*The times listed are estimates and can be adjusted based on need.

Time – 3 Hours	Unit 8 Part 1
5 min	Introduction – Welcome » Sign-In
45 min	Why is Writing So Challenging » Writing Samples
5-10 min	Break
50 min	Preparing Students for Writing » Theoretical Model » Framework for Writing Instruction
5-10 min	Break
50 min	Spelling Supports Writing » Spelling Scope and Sequence » Rules » Punctuation
5-10 min	Summary / Evaluation
Time – 3 Hours	Unit 8 Part 2
5 min	Introduction – Welcome » Sign-In
50 min	Building Sentences » Types » Activity
5-10 min	Break
50 min	Sentence Types (continued) » Activity
5-10 min	Break
40 min	Motivating Students » The Writing Process » Assessing Student Progress
10 min	Debrief Writing
5-10 min	Summary / Evaluation

*The times listed are estimates and can be adjusted based on need.

LETRS Vol 2

- Maria Frem
- Brooke DeRose
- Tiffany Robinson

IXL Training Agenda

- Welcome and introduction
- IXL skills and instructional resources
- Real-Time Diagnostic
- Recommendation Wall
- Break
- Deep dive into skills: How skills are organized and assigning skills, behind the scenes of a skill
- Lunch
- Classroom engagement: Group jam and leaderboards
- Quizzes
- IXL Analytics
- Break
- Universal Screener
- Suggested implementation

IXL Attendance

- **Tiffany Robinson**
- **Brittany Prisuta**
- **Marissa Mangie**
- **Shenandoah Hoskinson**
- **Kayla Johnson**

**MEMORANDUM OF UNDERSTANDING
BETWEEN**

Pennsylvania State Police Bethlehem Barracks

and

**Pennsylvania Cyber Charter School
974 Marcon Blvd
Allentown PA 18104**

2023-2024 School Year

I. Introduction

A. Parties

The following Law Enforcement Authority or Authorities agree to follow the policies and procedures contained in this Memorandum of Understanding (hereinafter "Memorandum"):

PENNSYLVANIA STATE POLICE BETHLEHEM BARRACKS

The following School Entity or Entities agree to follow the policies and procedures contained in this Memorandum:

**PENNSYLVANIA CYBER CHARTER SCHOOL
ALLENTOWN REGIONAL OFFICE**

B. This Memorandum establishes procedures to be followed when certain incidents—described in Section II below—occur on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (such as a school bus) providing transportation to or from a school or school sponsored activity. This Memorandum does not cover incidents that are outside of those school settings and create no substantial disruption to the learning environment.

C. The parties seek to foster a relationship of cooperation and mutual support and to maintain a safe school environment.

Board Approved:

D. Legal Authority

1. The parties make this agreement as required by Article XIII-A of the Public School Code of 1949, popularly known as the "Safe Schools Act," as amended, 24 P. S. § § 13-1301-A—13-1313-A.

2. In so recognizing this legal authority, the parties acknowledge their respective duties pursuant to the Safe Schools Act and hereby agree to support and cooperate with one another in carrying out their joint and several responsibilities thereunder.

3. Information From Student Records

a. The Law Enforcement Authority shall be governed by the following reporting and information exchange guidelines:

i. Criminal History Record Information Act, 18 Pa.C.S. §9101 et seq.

ii. The prohibition against disclosures, specified in section IV(C)(5) of this Memorandum.

b. When sharing information and evidence necessary for the Law Enforcement Authority to complete its investigation, the School Entity shall:

i. Comply with the Family Educational Rights and Privacy Act (hereinafter "FERPA"), 20 U.S.C. §1232g, and its implementing regulations at 34 C.F.R. §99.1 et seq., and 22 Pa. Code §§12.31-12.33, including any amendments thereto.

ii. Comply with the requirements of the Safe Schools Act, 24 P. S. § § 13-1303-A and 13-1313-A, and any amendments thereto.

iii. Complete reports as required by section 1303-A of the Safe Schools Act, 24 P. S. § 13-1303-A, and any amendments thereto.

c. The School Entity may disclose personally identifiable information from an educational record of a student to the Law Enforcement Authority if a health or safety emergency exists and knowledge of that information is necessary to protect the health or safety of the student or other individuals. In determining whether a health or safety emergency exists, the School Entity may take into account the totality of the circumstances pertaining to a threat to the health or safety of a student or other individuals. If the School Entity determines that there is an articulable and significant threat to the health or safety of a student or other individuals, it may disclose information from education records to the Law Enforcement Authority, if knowledge of that information is necessary for the Law Enforcement Authority to protect the health or safety of the student or other individuals. The School Entity must record the articulable and significant threat to the health or safety of a student or other individuals so that it can demonstrate—to parents, students and the Family Policy Compliance Office^{11,1;sup} {foot}Questions related to FERPA should be directed to the Family Policy Compliance Office within the U.S. Department of Education. —what circumstance led it to determine that a health or safety emergency existed and why the disclosure was justified.

E. Priorities of the Law Enforcement Authority

1. Help the School Entity prevent delinquent acts through preventive measures, including referrals to support services, diversionary programs, restorative practices, school-wide positive behavior supports, education and deterrence.

2. Investigate as appropriate all incidents reported to have occurred on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity. The investigation of all reported incidents shall be conducted in the manner that the Law Enforcement Authority, in its sole discretion, deems appropriate; but any investigation shall be conducted so as to involve as little disruption to the school environment as is practicable.

3. Identify those responsible for the commission of the reported incident and, where appropriate, apprehend and prosecute those individuals. Identification and apprehension procedures shall involve as little disruption to the school environment as is practicable.

4. Establish and maintain a cooperative relationship with the School Entity in the reporting and resolution of all incidents described in Section II of this document.

F. Priorities of the School Entity

1. Help law enforcement prevent delinquent acts through preventive measures, including referrals to support services, diversionary programs, restorative practices, school-wide positive behavior supports, education and deterrence.

2. Create a safe learning environment.

3. Establish and maintain a cooperative relationship with the Law Enforcement Authority in the reporting and resolution of all incidents described in Section II of this document.

4. Provide the Law Enforcement Authority with all relevant information and required assistance in the event of a reported incident.

5. The School Entity shall give the Law Enforcement Authority a copy of the School Entity's behavior support services procedures and invite Law Enforcement Authority representatives to behavior support trainings.

II. Notification of Incidents to Law Enforcement

The School Entity is required to notify law enforcement in specific situations listed in subsection A of this section, and has discretion over whether to notify law enforcement about incidents listed in subsection B of this section. Law enforcement's decision to investigate and file charges may be made in consultation with school administrators.

A. Mandatory Notification

1. The School Entity shall immediately notify the Law Enforcement Authority having jurisdiction where the offense occurred by the most expeditious means practicable of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity:

a. The following offenses under 18 Pa.C.S (relating to crimes and offenses):

i. Section 908 (relating to prohibited offensive weapons).

a. The term "offensive weapon" is defined by section 908 of the Crimes Code as "[a]ny bomb, grenade, machine gun, sawed-off shotgun with a barrel less than 18 inches, firearm specially made or specially adapted for concealment or silent discharge, any blackjack, sandbag, metal knuckles, dagger, knife, razor or cutting instrument, the blade of which is exposed in an automatic way by switch, push-button, spring mechanism, or otherwise, any stun gun, stun baton, taser or other electronic or electric weapon or other implement for the infliction of serious bodily injury which serves no common lawful purpose." See 18 Pa.C.S. § 908(c) (relating to definitions).

b. Consistent with section 908(b) of the Crimes Code (relating to exceptions), this reporting requirement does not apply to one who possessed or dealt with an offensive weapon solely as a curio or in a dramatic performance, or to one who possessed an offensive weapon briefly in consequence of having found it or taken it from an aggressor, or under circumstances similarly negating any intent or likelihood that the weapon would be used unlawfully.

ii. Section 912 (relating to possession of weapon on school property).

a. The term "weapon" is defined by section 912 of the Crimes Code to include, but is not limited to, a knife, cutting instrument, cutting tool, nunchuck stick, firearm, shotgun, rifle and any other tool, instrument or implement capable of inflicting serious bodily injury.

b. Consistent with section 912(c) of the Crimes Code (relating to defense), this reporting requirement does not apply to a weapon that is: (a) possessed and used in conjunction with a lawful supervised school activity or course; or (b) is possessed for other lawful purpose.

- iii. Chapter 25 (relating to criminal homicide).
- iv. Section 2702 (relating to aggravated assault).
- v. Section 2709.1 (relating to stalking).
- vi. Section 2901 (relating to kidnapping).
- vii. Section 2902 (relating to unlawful restraint).
- viii. Section 3121 (relating to rape).
- ix. Section 3122.1 (relating to statutory sexual assault).
- x. Section 3123 (relating to involuntary deviate sexual intercourse).
- xi. Section 3124.1 (relating to sexual assault).
- xii. Section 3124.2 (relating to institutional sexual assault).
- xiii. Section 3125 (relating to aggravated indecent assault).
- xiv. Section 3126 (relating to indecent assault).
- xv. Section 3301 (relating to arson and related offenses).
- xvi. Section 3307 (relating to institutional vandalism), when the penalty is a felony of the third degree.
- xvii. Section 3502 (relating to burglary).
- xviii. Section 3503(a) and (b)(1)(v) (relating to criminal trespass).
- xix. Section 5501 (relating to riot).
- xx. Section 6110.1 (relating to possession of firearm by minor).

b. The possession, use or sale of a controlled substance, designer drug or drug paraphernalia as defined in "The Controlled Substance, Drug, Device and Cosmetic Act," as amended, 35 P. S. § § 780-101—780-144, popularly known as the "Drug Act." For purposes of this Memorandum, the terms "controlled substance", "designer drug" and "drug paraphernalia" shall be defined as they are in section 102 of the Drug Act. See 35 P. S. § 780-102 (relating to definitions).

c. Attempt, solicitation or conspiracy to commit any of the offenses listed in paragraphs 1 and 2 of this subsection.

d. An offense for which registration is required under 42 Pa.C.S. § 9795.1 (relating to registration).

2. In responding to students who commit an incident listed under section 1303-A(b)(4.1) of the Safe Schools Act (24 P. S. § 13-1303-A(b)(4.1)), a school entity may consider the propriety of utilizing available school-based programs, such as school-wide positive behavior supports, to address the student's behavior. Nothing in this provision shall be read to limit law enforcement's discretion.

B. Discretionary Notification

1. The School Entity may notify the Law Enforcement Authority having jurisdiction where the incident occurred of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity:

- a. The following offenses under 18 Pa.C.S (relating to crimes and offenses):
 - i. Section 2701 (relating to simple assault).
 - ii. Section 2705 (relating to recklessly endangering another person).
 - iii. Section 2706 (relating to terroristic threats).
 - iv. Section 2709 (relating to harassment).
 - v. Section 3127 (relating to indecent exposure).
 - vi. Section 3307 (relating to institutional vandalism), when the penalty is a misdemeanor of the second degree.

- vii. Section 3503(b)(1)(i), (ii), (iii) and (iv), (b.1) and (b.2) (relating to criminal trespass).
- viii. Chapter 39 (relating to theft and related offenses).
- ix. Section 5502 (relating to failure of disorderly persons to disperse upon official order).
- x. Section 5503 (relating to disorderly conduct).
- xi. Section 6305 (relating to sale of tobacco).
- xii. Section 6306.1 (relating to use of tobacco in schools prohibited).
- xiii. Section 6308 (relating to purchase, consumption, possession, or transportation of liquor or malt or brewed beverages by a person under 21 years of age).

b. Attempt, solicitation or conspiracy to commit any of the offenses listed in subsection (a).

2. In exercising its discretion to determine whether to notify law enforcement of such incidents, the School Entity may consider the following factors: the seriousness of the situation, the school's ability to defuse or resolve the situation, the child's intent, the child's age, whether the student has a disability and, if so, the type of disability and its impact on the student's behavior, and other factors believed to be relevant.

C. Law Enforcement Response to Notification

1. When notified of an incident listed in subsections A or B, law enforcement's decision to investigate and file charges, at the sole discretion of the Law Enforcement Authority, may be made in consultation with school administrators.

2. In determining whether to file charges, the Law Enforcement Authority is encouraged to consult with the District Attorney. Where appropriate under the law, part of this consultation may include a discussion about the availability or propriety of utilizing a diversionary program as an alternative to filing charges.

D. Notification of the Law Enforcement Authority when incident involves children with disabilities

1. If a child with a disability commits an incident of misconduct, school administrators and the Law Enforcement Authority should take into consideration that the child's behavior may be a manifestation of the disability and there may be no intent to commit an unlawful act. A child with a disability under this subsection shall mean a student with an IEP, a protected handicapped student with a service agreement that includes a behavior support plan, or such student for whom an evaluation is pending under 22 Pa. Code § § 14.123 (relating to evaluation), 15.5 (relating to school district initiated evaluation and provision of services), 15.6 (relating to parent initiated evaluation and provision of services), or Chapter 711 (relating to charter school and cyber charter school services and programs for children with disabilities).

2. In the event a child with a disability commits a mandatory notification offense under Subsection A, the School Entity must provide immediate notification to the Law Enforcement Authority regardless of the disability. Such notification will state that the child has an IEP or a service agreement that includes a behavior support plan and may include the School Entity's recommendation that police intervention may not be required and advisement that the School Entity will act to address the student's behavior need as required by applicable federal and state law and regulations, including 22 Pa. Code § § 14.133 (relating to positive behavior support), 15.3 (relating to protected handicapped students—general) or 711.46 (relating to positive behavior support). The Law Enforcement Authority may take the recommendation under advisement but reserves the right to investigate and file charges.

3. In the event a child with a disability commits a discretionary offense under Subsection B and the School Entity does not believe that police intervention is necessary, the School Entity will address the student's behavior need as required by applicable federal and state law and regulations, including 22 Pa. Code § § 14.133, 15.3 or 711.46.

4. In accordance with 34 CFR 300.535 (relating to referral to and action by law enforcement and judicial authorities), nothing will prohibit the School Entity from reporting an offense committed by a

child with a disability to the Law Enforcement Authority, and nothing will prevent State law enforcement and judicial authorities from exercising their responsibilities with regard to the application of Federal and State law to crimes committed by a child with a disability.

5. The School Entity, when reporting an offense committed by a child with a disability, should ensure that copies of the special education and disciplinary records of the child are transmitted for consideration by the appropriate authorities to the Law Enforcement Authority to whom the incident was reported.

6. The School Entity, when reporting an incident under this section, may transmit copies of the child's special education and disciplinary records only to the extent that the transmission is permitted by FERPA.

[Describe any specific procedures to be followed for incidents involving a student with a disability having an IEP as required by 22 Pa. Code § 14.104 (relating to special education plans) or 22 Pa. Code Chapter 711 (relating to charter school and cyber charter school services and programs for children with disabilities)]

E. Upon notification of the incident to the Law Enforcement Authority, the School Entity shall provide as much of the following information as is available at the time of notification. In no event shall the gathering of information unnecessarily delay notification:

1. Whether the incident is in-progress or has concluded.
2. Nature of the incident.
3. Exact location of the incident.
4. Number of persons involved in the incident.
5. Names and ages of the individuals involved.
6. Weapons, if any, involved in the incident.
7. Whether the weapons, if any, have been secured and, if so, the custodian of the weapons.
8. Injuries involved.
9. Whether EMS or the Fire Department have been notified.
10. Identity of the school contact person.
11. Identity of the witnesses to the incident, if any.
12. Whether the incident involves a student with a disability and, if so, the type of disability and its impact on the student's behavior.
13. Other such information as is known to the school entity and believed to be relevant to the incident.

F. No later than September 30 of each year, the School Entity shall assemble and make ready for immediate deployment to its Incident Command Post the following information for the purpose of assisting the Law Enforcement Authority in responding to an emergency:

1. Blueprints or floor plans of the school buildings.
2. Aerial photo, map or layout of the school campus, adjacent properties and surrounding streets or roads.
3. Location(s) of predetermined or prospective command posts.
4. Current teacher/employee roster.
5. Current student roster.
6. Most recent school yearbook.
7. School fire-alarm shutoff location and procedures.

8. School sprinkler system shutoff location and procedures.
9. Gas/utility line layouts and shutoff valve locations.
10. Cable/satellite television shutoff location and procedures.
11. Other information the School Entity deems pertinent to assist local police departments in responding to an emergency.

III. Law Enforcement Authority Response

A. Depending on the totality of the circumstances, initial response by the Law Enforcement Authority may include:

1. For incidents in progress:
 - a. Meet with contact person and locate scene of incident.
 - b. Stabilize incident.
 - c. Provide/arrange for emergency medical treatment, if necessary.
 - d. Control the scene of the incident.
 - i. Secure any physical evidence at the scene.
 - ii. Identify involved persons and witnesses.
 - e. Conduct investigation.
 - f. Exchange information.
 - g. Confer with school officials to determine the extent of law enforcement involvement required by the situation.
2. Incidents not in progress:
 - a. Meet with contact person.
 - b. Recover any physical evidence.
 - c. Conduct investigation.
 - d. Exchange information.
 - e. Confer with school officials to determine the extent of law enforcement involvement required by the situation.
3. Incidents initially reported to the Law Enforcement Authority
If any incident described in sections IIA or IIB is initially reported to the Law Enforcement Authority, the Law Enforcement Authority shall proceed directly with its investigation, shall immediately notify the School Entity of the incident, and shall proceed as outlined in sections IIA through IIE.

B. Custody of Actors

1. Students identified as actors in reported incidents may be taken into custody at the discretion of the investigating law enforcement officer under any of the following circumstances:
 - a. The student has been placed under arrest.
 - b. The student is being placed under investigative detention.
 - c. The student is being taken into custody for the protection of the student.
 - d. The student's parent or guardian consents to the release of the student to law enforcement custody.
2. The investigating law enforcement officer shall take all appropriate steps to protect the legal and constitutional rights of those students being taken into custody.

IV. Assistance of School Entities

A. In Loco Parentis

1. Teachers, Guidance Counselors, Vice Principals and Principals in the public schools have the right to exercise the same authority as a parent, guardian or person in parental relation to such pupil concerning

conduct and behavior over the pupils attending a school during the time they are in attendance, including the time required in going to and from their homes.

2. School authorities' ability to stand in loco parentis over children does not extend to matters beyond conduct and discipline during school, school activities, or on a conveyance as described in the Safe Schools Act providing transportation to or from school or a school sponsored activity.

B. Notification of Parent or Guardian

1. Parents or guardians of all victims and suspects directly involved in an incident listed under Section IIA or IIB shall be immediately notified of the involvement, and they shall be informed about any notification regarding the incident that has been, or may be, made to the Law Enforcement Authority.

2. The School Entity shall document attempts made to reach the parents or guardians of all victims and suspects directly involved in incident listed under Section IIA or IIB.

C. Scope of School Entity's Involvement

1. General Principles: Once the Law Enforcement Authority assumes primary responsibility for a matter, the legal conduct of interviews, interrogations, searches, seizures of property, and arrests are within the purview of the Law Enforcement Authority. The School Entity shall defer to the Law Enforcement Authority on matters of criminal and juvenile law procedure, except as is necessary to protect the interests of the School Entity. The Law Enforcement Authority will keep the chief school administrator, or his designees, informed of the status of pending investigations.

2. Victims

a. The School Entity shall promptly notify the parent or guardian of a victim when the Law Enforcement Authority interviews that victim. The Law Enforcement Authority shall follow its policies and procedures when interviewing a victim to ensure the protection of the victim's legal and constitutional rights.

b. In the event a victim is interviewed by Law Enforcement Authority on school property, a guidance counselor or similar designated personnel may be present during the interview.

3. Witnesses

a. The School Entity shall promptly notify the parent or guardian of a witness when the Law Enforcement Authority interviews that witness. The Law Enforcement Authority shall follow its policies and procedures when interviewing a witness to ensure the protection of the witness's legal and constitutional rights.

b. In the event a witness is interviewed by the Law Enforcement Authority on school property, a guidance counselor or similar designated personnel should be present during the interview.

4. Suspects and Custodial Interrogation

a. The School Entity shall help the Law Enforcement Authority to secure the permission and presence of at least one parent or guardian of a student suspect before that student is interrogated by law enforcement authorities.

b. When a parent or guardian is not present, school authorities shall not stand in loco parentis (in the place of the parent/guardian) during an interview.

c. If an interested adult cannot be contacted, the School Entity shall defer to the investigating Law Enforcement Authority, which will protect the student suspect's legal and constitutional rights as required by law.

5. Conflicts of Interest

a. The parties to this Memorandum recognize that if a School Entity employee, contractor, or agent of the School Entity is the subject of an investigation, a conflict of interest may exist between the School Entity and the adult suspect.

b. Neither the individual that is the subject of the investigation, nor any person acting as his/her subordinate or direct supervisor, shall be present during Law Enforcement Authority's interviews of student co-suspects, victims or witnesses by the Law Enforcement Authority.

c. Neither the individual who is the subject of the investigation, nor his/her subordinate(s) and/or direct supervisor(s), shall be informed of the contents of the statements made by student co-suspects, victims or witnesses, except at the discretion of the Law Enforcement Authority or as otherwise required by law.

D. Reporting Requirements

All school entities are required to submit an annual report, which will include violence statistics and reports, to the Department of Education's Office for Safe Schools. This annual report must include all new incidents described in Sections IIA and IIB. Before submitting the required annual report, each chief school administrator and each police department having jurisdiction over school property of the School Entity shall do the following:

a. No later than thirty days prior to the deadline for submitting the annual report, the chief school administrator shall submit the report to the police department with jurisdiction over the relevant school property. The police department shall review the report and compare the data regarding criminal offenses and notification of law enforcement to determine its accuracy.

b. No later than fifteen days prior to the deadline for submitting the annual report, the police department shall notify the chief school administrator, in writing, whether the report accurately reflects police incident data. Where the police department determines that the report accurately reflects police incident data, the chief of police shall sign the report. Where the police department determines that the report does not accurately reflect police incident data, the police department shall indicate any discrepancies between the report and police incident data.

c. Prior to submitting the annual report, the chief school administrator and the police department shall attempt to resolve discrepancies between the report and police incident data. Where a discrepancy remains unresolved, the police department shall notify the chief school administrator and the office in writing.

d. Where a police department fails to take action as required under clause a or b, the chief school administrator shall submit the annual report and indicate that the police department failed to take action as required under clause a or b.

e. Where there are discrepancies between the School Entity's incident data and the police incident data, the following shall occur:

Both the School's Superintendent and The Chief of Police will document the reasoning of their respective entities stance upon the discrepancy. A meeting with the Beaver County District Attorney will be requested for mediation and for a binding decision to render a final and official recording upon the annual safe school's report. Any discrepancy must be rendered 30 days prior to July 31st of the mandated report deadline.

V. General Provisions


A. This Memorandum does not create any contractual rights or obligations between the signatory Law Enforcement Authority, the signatory School Entity, any other signatory authorities or entities, or their respective officers, employees, agents or representatives.

B. This Memorandum may be amended, expanded or modified at any time upon the written consent of the parties. It must be reviewed and re-executed within two years of the date of its original execution and every two years thereafter.

C. If changes in state or federal law require changes to this Memorandum, the parties shall amend this Memorandum.

D. All parties to this Memorandum will communicate fully and openly with each other in order to resolve any problems that may arise in the fulfillment of the terms of this Memorandum.

Pennsylvania Cyber Charter School:



Brian Hayden, C.E.O

8.14.2023
Date

Pennsylvania State Police Bethlehem Barracks:



Chief Law Enforcement Authority

09/06/23
Date



High School Academy & Dual Enrollment Programming Agreement

This agreement is entered into by and between PA Cyber School (hereinafter referred to as the “school district”) and the Community College of Beaver County (hereinafter referred to as “CCBC”). This agreement sets out the terms and conditions of the High School Academy and Dual Enrollment programming offered by these institutions.

I. Purpose

High School Academies

CCBC’s nationally distinctive High School Academy program is a dual enrollment opportunity for high school students to earn college credits and explore future careers in their area of interest. Academy students can earn up to 28 credits towards an associate degree by high school graduation. The Community College of Beaver County has six Academies which include Aviation, Construction, Criminal Justice, Education, Health, and STEM.

The CCBC High School Academies share the same goals:

- **Build** partnerships with local and regional high schools and four-year colleges and universities.
- **Encourage** students to pursue higher education and have a jump-start on a college degree.
- **Introducing** high school students to the academic rigor required in college.
- **Develop** leadership skills and character in high school students.
- **Supply** additional transfer students for CCBC’s partnering 4-year institutions through articulation agreements; and
- **Prepare** a pipeline of students for in-demand career fields in Western Pennsylvania and beyond.

Dual Enrollment

High school students who have completed their freshman year in high school and who are approved by their local school district to participate in the dual enrollment program will be allowed to enroll as a Dual Enrollment student. Dual Enrollment Students are high school students taking CCBC courses on the college campus or online. Individuals accepted under this status will not be eligible for financial aid benefits or enrollment in preparatory courses.

II. Student Eligibility

High School Academies

1. High School Academy students must be juniors or seniors in a high school.
2. Each Academy has a GPA requirement. The GPA requirement for each Academy is based on the level of coursework taken within the Academy. For specific GPA requirements for each Academy refer to the Academies website. [Academies click here](#)
3. The High School Academies require students to have displayed good attendance and good conduct in school.
4. These students must have a recommendation from their principal or guidance counselor.
5. Based on the Academy, the student may be required to have taken Algebra I, Biology and Chemistry with a lab, or Pre-Calculus. To see which courses are required for each Academy refer to the curriculum sheets within the High School Academies website. [Academies click here](#)

Dual Enrollment

1. Dual Enrollment students should be limited to sophomore, junior and senior students in a high school.
2. To be eligible for Dual Enrollment, students need to have a 2.8 GPA.
3. The number of college-level courses completed should not exceed 2 courses per semester
4. The College may establish additional criteria for admission into courses.

III. Courses Offered

High School Academies

Students will follow a prescribed pathway for the academy of their choice. Each semester will consist of up to 7 credits for a total up to 14 credits each academic year. A student can earn up to 28 college credits if completing both their junior and senior years in the academy programming.

Dual Enrollment

Students can select up to two college courses each semester from the overall college schedule. The student must meet pre-requisites for the course to be approved for registration.

IV. Student Support Services

CCBC will provide the following support services to students enrolled in the program: tutorial services both, face-to-face and online and on demand, access to our library as well as our online library databases, transition support via the Access Ability Center for disability support services, Student Success Lab, and academic advising.

College Level Section 504/ADA Accommodations:

When taking a college level course, high school students with documented disabilities are eligible to receive accommodations. Accommodations at the college level may differ from those at the high school level. The college will not provide modifications to change the course content or performance expectations that would substantially alter the essential elements of the courses.

The College Counselor is available to HS Academy and Dual Enrollment students in crisis situations where the threat of self-harm, harm to others, or abuse is evident and/or disclosed to any Faculty, administrator, or staff member. Parental/Guardian notification will occur as necessary or as granted permission by the student.

V. Student Credit

Students completing courses through these programs will have the course completion and relevant grade posted to the student's official CCBC transcript. Transfer of these credits to other institutions will be subject to the procedures and requirements of the receiving institution.

If at any time during the semester, the student would decide that they would like to withdraw from High School Academy or Dual Enrollment courses they must notify the Associate Dean of High School Academies or his or her designee by the designated withdraw date as outlined on the CCBC academic calendar. If the student decides to withdraw outside of the withdraw or refund dates established by the college, the faculty will still be required to report a grade for the student and the student will still be responsible for the tuition for the course(s).

VI. Enrollment and Registration

High School Academy

1. Students are required to print and complete the paper High School Academies Application and submit it to the Associate Dean of High School Academies and Dual Enrollment or his or her designee along with a copy of their most current report card and high school transcript.
2. Student will be contacted after the application is reviewed with the status of their acceptance.
3. If accepted into the academies, the student will be invited to an onboarding meeting where they will complete additional documents and register for their courses.

Dual Enrollment

1. Students are required to submit the Dual Enrollment and College in High School application online.
2. Students are required to submit the Dual Enrollment registration form provided by the high school counselor or the Associate Dean of High School Academies or designee
3. The student or school counselor will send the dual enrollment registration form along with official high school transcripts and current report card to the Associate Dean of High School Academies or his or her designee.
4. Students will need to take the CCBC placement test if the high school will not sign the placement test waiver form.

VII. Tuition and Fiscal Transactions

Classes taught by CCBC will be billed to the student at the appropriate tuition rates as approved by the Board of Trustees according to the students' appropriate tuition code. It is the responsibility of the student's parent(s) to pay for the courses by the established tuition deadline of the college. These deadlines can be found on the college academic calendar located on the CCBC website.

VIII. Mutual Terms and Conditions

- A. *Term of Agreement.* This agreement shall automatically renew annually unless a written termination request is submitted by either party. See VIII B.

- B. *Termination of Agreement.* Either party may terminate this Agreement for any reason with, ninety (90) days' notice. In the event of a substantial breach, either party may terminate this agreement upon the occurrence of the breach by written notice that may be less than 90 days. In no event shall the termination of this Agreement by either Party take effect before the end of a then current academic term or adversely affect any student who may be participating in the agreement.

- C. *Nondiscrimination.* The parties agree to continue their respective policies of nondiscrimination and related procedures to insure such based-on Title VI of the Civil Rights Act of 1964 regarding sex, age, race, color, creed, national origin, Title IX of the Education Amendments of 1972, and other applicable laws, as well as the provisions of Section 504 of the Rehabilitation Act of 1973 (as amended) and the Americans with Disabilities Act (ADA) of 1990.

- D. *Interpretation of the Agreement.* The laws of the Commonwealth of Pennsylvania govern.

- E. *Modification of Agreement.* This Agreement shall only be modified in writing with the same formality as the original Agreement.

- F. *Entire Agreement.* This Agreement represents the entire understanding between parties. No other prior or contemporaneous oral or written understandings or promises to exist regarding this relationship.

- G. *Confidentiality.* The parties shall protect the confidentiality of student records as dictated by the Family Educational Records and Privacy Act (FERPA) and shall release no information absent written consent of the student unless required to do so by law or dictated by the terms of this agreement.

- H. *Notification.* Either institution may withdraw from the agreement upon written notification to the other participant. The CCBC High School Academy and Dual Enrollment office and High School Administrative team serve as the official points of contact for this Agreement.

- I. *Authority.* The Parties executing this Agreement represent and warrant to each other that they have the full right, power, capacity, and authority to execute and deliver this Agreement, and that they have duly and properly performed all acts required to authorize them to carry out this Agreement and the transactions contemplated by it.

Signature page to follow

CCBC High School Academy and Dual Enrollment Programming Agreement

Signature page

School District Signatures

Frances Spigelmyer
Dr. Frances Spigelmyer
Chief Academic Officer, PA Cyber

2/8/2023
Date

Edward Elder
Edward Elder, PA Cyber Board President

2-8-2023
Date

College Signatures

Roger W. Davis
Dr. Roger W. Davis
CCBC President

2-10-2023
Date

Shelly L Moore
Dr. Shelly Moore
VP Academic Affairs/Provost

2-13-2023
Date

Lauren K Susan
Lauren Susan
Associate Dean, HS Academies & Dual Enrollment

2-13-2023
Date



**MEMORANDUM OF UNDERSTANDING
BETWEEN**

Millcreek Township Police Department

and

**Pennsylvania Cyber Charter School
1980 Edinboro Road Suite B
Erie PA 16509**

2023-2024 School Year

I. Introduction

A. Parties

The following Law Enforcement Authority or Authorities agree to follow the policies and procedures contained in this Memorandum of Understanding (hereinafter "Memorandum"):

MILLCREEK TOWNSHIP POLICE DEPARTMENT

The following School Entity or Entities agree to follow the policies and procedures contained in this Memorandum:

**PENNSYLVANIA CYBER CHARTER SCHOOL
ERIE REGIONAL OFFICE**

B. This Memorandum establishes procedures to be followed when certain incidents—described in Section II below—occur on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (such as a school bus) providing transportation to or from a school or school sponsored activity. This Memorandum does not cover incidents that are outside of those school settings and create no substantial disruption to the learning environment.

C. The parties seek to foster a relationship of cooperation and mutual support and to maintain a safe school environment.

Board Approved:

D. Legal Authority

1. The parties make this agreement as required by Article XIII-A of the Public School Code of 1949, popularly known as the "Safe Schools Act," as amended, 24 P. S. § § 13-1301-A—13-1313-A.

2. In so recognizing this legal authority, the parties acknowledge their respective duties pursuant to the Safe Schools Act and hereby agree to support and cooperate with one another in carrying out their joint and several responsibilities thereunder.

3. Information From Student Records

a. The Law Enforcement Authority shall be governed by the following reporting and information exchange guidelines:

i. Criminal History Record Information Act, 18 Pa.C.S. §9101 et seq.

ii. The prohibition against disclosures, specified in section IV(C)(5) of this Memorandum.

b. When sharing information and evidence necessary for the Law Enforcement Authority to complete its investigation, the School Entity shall:

i. Comply with the Family Educational Rights and Privacy Act (hereinafter "FERPA"), 20 U.S.C. §1232g, and its implementing regulations at 34 C.F.R. §99.1 et seq., and 22 Pa. Code §§12.31-12.33, including any amendments thereto.

ii. Comply with the requirements of the Safe Schools Act, 24 P. S. § § 13-1303-A and 13-1313-A, and any amendments thereto.

iii. Complete reports as required by section 1303-A of the Safe Schools Act, 24 P. S. § 13-1303-A, and any amendments thereto.

c. The School Entity may disclose personally identifiable information from an educational record of a student to the Law Enforcement Authority if a health or safety emergency exists and knowledge of that information is necessary to protect the health or safety of the student or other individuals. In determining whether a health or safety emergency exists, the School Entity may take into account the totality of the circumstances pertaining to a threat to the health or safety of a student or other individuals. If the School Entity determines that there is an articulable and significant threat to the health or safety of a student or other individuals, it may disclose information from education records to the Law Enforcement Authority, if knowledge of that information is necessary for the Law Enforcement Authority to protect the health or safety of the student or other individuals. The School Entity must record the articulable and significant threat to the health or safety of a student or other individuals so that it can demonstrate—to parents, students and the Family Policy Compliance Office^{ft;1;sup} {foot}Questions related to FERPA should be directed to the Family Policy Compliance Office within the U.S. Department of Education. —what circumstance led it to determine that a health or safety emergency existed and why the disclosure was justified.

E. Priorities of the Law Enforcement Authority

1. Help the School Entity prevent delinquent acts through preventive measures, including referrals to support services, diversionary programs, restorative practices, school-wide positive behavior supports, education and deterrence.

2. Investigate as appropriate all incidents reported to have occurred on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity. The investigation of all reported incidents shall be conducted in the manner that the Law Enforcement Authority, in its sole discretion, deems appropriate; but any investigation shall be conducted so as to involve as little disruption to the school environment as is practicable.

3. Identify those responsible for the commission of the reported incident and, where appropriate, apprehend and prosecute those individuals. Identification and apprehension procedures shall involve as little disruption to the school environment as is practicable.

4. Establish and maintain a cooperative relationship with the School Entity in the reporting and resolution of all incidents described in Section II of this document.

F. Priorities of the School Entity

1. Help law enforcement prevent delinquent acts through preventive measures, including referrals to support services, diversionary programs, restorative practices, school-wide positive behavior supports, education and deterrence.

2. Create a safe learning environment.

3. Establish and maintain a cooperative relationship with the Law Enforcement Authority in the reporting and resolution of all incidents described in Section II of this document.

4. Provide the Law Enforcement Authority with all relevant information and required assistance in the event of a reported incident.

5. The School Entity shall give the Law Enforcement Authority a copy of the School Entity's behavior support services procedures and invite Law Enforcement Authority representatives to behavior support trainings.

II. Notification of Incidents to Law Enforcement

The School Entity is required to notify law enforcement in specific situations listed in subsection A of this section, and has discretion over whether to notify law enforcement about incidents listed in subsection B of this section. Law enforcement's decision to investigate and file charges may be made in consultation with school administrators.

A. Mandatory Notification

1. The School Entity shall immediately notify the Law Enforcement Authority having jurisdiction where the offense occurred by the most expeditious means practicable of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity:

a. The following offenses under 18 Pa.C.S (relating to crimes and offenses):

i. Section 908 (relating to prohibited offensive weapons).

a. The term "offensive weapon" is defined by section 908 of the Crimes Code as "[a]ny bomb, grenade, machine gun, sawed-off shotgun with a barrel less than 18 inches, firearm specially made or specially adapted for concealment or silent discharge, any blackjack, sandbag, metal knuckles, dagger, knife, razor or cutting instrument, the blade of which is exposed in an automatic way by switch, push-button, spring mechanism, or otherwise, any stun gun, stun baton, taser or other electronic or electric weapon or other implement for the infliction of serious bodily injury which serves no common lawful purpose." See 18 Pa.C.S. § 908(c) (relating to definitions).

b. Consistent with section 908(b) of the Crimes Code (relating to exceptions), this reporting requirement does not apply to one who possessed or dealt with an offensive weapon solely as a curio or in a dramatic performance, or to one who possessed an offensive weapon briefly in consequence of having found it or taken it from an aggressor, or under circumstances similarly negating any intent or likelihood that the weapon would be used unlawfully.

ii. Section 912 (relating to possession of weapon on school property).

a. The term "weapon" is defined by section 912 of the Crimes Code to include, but is not limited to, a knife, cutting instrument, cutting tool, nunchuck stick, firearm, shotgun, rifle and any other tool, instrument or implement capable of inflicting serious bodily injury.

b. Consistent with section 912(c) of the Crimes Code (relating to defense), this reporting requirement does not apply to a weapon that is: (a) possessed and used in conjunction with a lawful supervised school activity or course; or (b) is possessed for other lawful purpose.

iii. Chapter 25 (relating to criminal homicide).

iv. Section 2702 (relating to aggravated assault).

v. Section 2709.1 (relating to stalking).

vi. Section 2901 (relating to kidnapping).

vii. Section 2902 (relating to unlawful restraint).

viii. Section 3121 (relating to rape).

ix. Section 3122.1 (relating to statutory sexual assault).

x. Section 3123 (relating to involuntary deviate sexual intercourse).

xi. Section 3124.1 (relating to sexual assault).

xii. Section 3124.2 (relating to institutional sexual assault).

xiii. Section 3125 (relating to aggravated indecent assault).

xiv. Section 3126 (relating to indecent assault).

xv. Section 3301 (relating to arson and related offenses).

xvi. Section 3307 (relating to institutional vandalism), when the penalty is a felony of the third degree.

xvii. Section 3502 (relating to burglary).

xviii. Section 3503(a) and (b)(1)(v) (relating to criminal trespass).

xix. Section 5501 (relating to riot).

xx. Section 6110.1 (relating to possession of firearm by minor).

b. The possession, use or sale of a controlled substance, designer drug or drug paraphernalia as defined in "The Controlled Substance, Drug, Device and Cosmetic Act," as amended, 35 P. S. § § 780-101—780-144, popularly known as the "Drug Act." For purposes of this Memorandum, the terms "controlled substance", "designer drug" and "drug paraphernalia" shall be defined as they are in section 102 of the Drug Act. See 35 P. S. § 780-102 (relating to definitions).

c. Attempt, solicitation or conspiracy to commit any of the offenses listed in paragraphs 1 and 2 of this subsection.

d. An offense for which registration is required under 42 Pa.C.S. § 9795.1 (relating to registration).

2. In responding to students who commit an incident listed under section 1303-A(b)(4.1) of the Safe Schools Act (24 P. S. § 13-1303-A(b)(4.1)), a school entity may consider the propriety of utilizing available school-based programs, such as school-wide positive behavior supports, to address the student's behavior. Nothing in this provision shall be read to limit law enforcement's discretion.

B. Discretionary Notification

1. The School Entity may notify the Law Enforcement Authority having jurisdiction where the incident occurred of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity:

a. The following offenses under 18 Pa.C.S (relating to crimes and offenses):

i. Section 2701 (relating to simple assault).

ii. Section 2705 (relating to recklessly endangering another person).

iii. Section 2706 (relating to terroristic threats).

iv. Section 2709 (relating to harassment).

v. Section 3127 (relating to indecent exposure).

vi. Section 3307 (relating to institutional vandalism), when the penalty is a misdemeanor of the second degree.

- vii. Section 3503(b)(1)(i), (ii), (iii) and (iv), (b.1) and (b.2) (relating to criminal trespass).
- viii. Chapter 39 (relating to theft and related offenses).
- ix. Section 5502 (relating to failure of disorderly persons to disperse upon official order).
- x. Section 5503 (relating to disorderly conduct).
- xi. Section 6305 (relating to sale of tobacco).
- xii. Section 6306.1 (relating to use of tobacco in schools prohibited).
- xiii. Section 6308 (relating to purchase, consumption, possession, or transportation of liquor or malt or brewed beverages by a person under 21 years of age).

b. Attempt, solicitation or conspiracy to commit any of the offenses listed in subsection (a).

2. In exercising its discretion to determine whether to notify law enforcement of such incidents, the School Entity may consider the following factors: the seriousness of the situation, the school's ability to defuse or resolve the situation, the child's intent, the child's age, whether the student has a disability and, if so, the type of disability and its impact on the student's behavior, and other factors believed to be relevant.

C. Law Enforcement Response to Notification

1. When notified of an incident listed in subsections A or B, law enforcement's decision to investigate and file charges, at the sole discretion of the Law Enforcement Authority, may be made in consultation with school administrators.

2. In determining whether to file charges, the Law Enforcement Authority is encouraged to consult with the District Attorney. Where appropriate under the law, part of this consultation may include a discussion about the availability or propriety of utilizing a diversionary program as an alternative to filing charges.

D. Notification of the Law Enforcement Authority when incident involves children with disabilities

1. If a child with a disability commits an incident of misconduct, school administrators and the Law Enforcement Authority should take into consideration that the child's behavior may be a manifestation of the disability and there may be no intent to commit an unlawful act. A child with a disability under this subsection shall mean a student with an IEP, a protected handicapped student with a service agreement that includes a behavior support plan, or such student for whom an evaluation is pending under 22 Pa. Code § § 14.123 (relating to evaluation), 15.5 (relating to school district initiated evaluation and provision of services), 15.6 (relating to parent initiated evaluation and provision of services), or Chapter 711 (relating to charter school and cyber charter school services and programs for children with disabilities).

2. In the event a child with a disability commits a mandatory notification offense under Subsection A, the School Entity must provide immediate notification to the Law Enforcement Authority regardless of the disability. Such notification will state that the child has an IEP or a service agreement that includes a behavior support plan and may include the School Entity's recommendation that police intervention may not be required and advisement that the School Entity will act to address the student's behavior need as required by applicable federal and state law and regulations, including 22 Pa. Code § § 14.133 (relating to positive behavior support), 15.3 (relating to protected handicapped students—general) or 711.46 (relating to positive behavior support). The Law Enforcement Authority may take the recommendation under advisement but reserves the right to investigate and file charges.

3. In the event a child with a disability commits a discretionary offense under Subsection B and the School Entity does not believe that police intervention is necessary, the School Entity will address the student's behavior need as required by applicable federal and state law and regulations, including 22 Pa. Code § § 14.133, 15.3 or 711.46.

4. In accordance with 34 CFR 300.535 (relating to referral to and action by law enforcement and judicial authorities), nothing will prohibit the School Entity from reporting an offense committed by a

child with a disability to the Law Enforcement Authority, and nothing will prevent State law enforcement and judicial authorities from exercising their responsibilities with regard to the application of Federal and State law to crimes committed by a child with a disability.

5. The School Entity, when reporting an offense committed by a child with a disability, should ensure that copies of the special education and disciplinary records of the child are transmitted for consideration by the appropriate authorities to the Law Enforcement Authority to whom the incident was reported.

6. The School Entity, when reporting an incident under this section, may transmit copies of the child's special education and disciplinary records only to the extent that the transmission is permitted by FERPA.

[Describe any specific procedures to be followed for incidents involving a student with a disability having an IEP as required by 22 Pa. Code § 14.104 (relating to special education plans) or 22 Pa. Code Chapter 711 (relating to charter school and cyber charter school services and programs for children with disabilities)]

E. Upon notification of the incident to the Law Enforcement Authority, the School Entity shall provide as much of the following information as is available at the time of notification. In no event shall the gathering of information unnecessarily delay notification:

1. Whether the incident is in-progress or has concluded.
2. Nature of the incident.
3. Exact location of the incident.
4. Number of persons involved in the incident.
5. Names and ages of the individuals involved.
6. Weapons, if any, involved in the incident.
7. Whether the weapons, if any, have been secured and, if so, the custodian of the weapons.
8. Injuries involved.
9. Whether EMS or the Fire Department have been notified.
10. Identity of the school contact person.
11. Identity of the witnesses to the incident, if any.
12. Whether the incident involves a student with a disability and, if so, the type of disability and its impact on the student's behavior.
13. Other such information as is known to the school entity and believed to be relevant to the incident.

F. No later than September 30 of each year, the School Entity shall assemble and make ready for immediate deployment to its Incident Command Post the following information for the purpose of assisting the Law Enforcement Authority in responding to an emergency:

1. Blueprints or floor plans of the school buildings.
2. Aerial photo, map or layout of the school campus, adjacent properties and surrounding streets or roads.
3. Location(s) of predetermined or prospective command posts.
4. Current teacher/employee roster.
5. Current student roster.
6. Most recent school yearbook.
7. School fire-alarm shutoff location and procedures.

8. School sprinkler system shutoff location and procedures.
9. Gas/utility line layouts and shutoff valve locations.
10. Cable/satellite television shutoff location and procedures.
11. Other information the School Entity deems pertinent to assist local police departments in responding to an emergency.

III. Law Enforcement Authority Response

A. Depending on the totality of the circumstances, initial response by the Law Enforcement Authority may include:

1. For incidents in progress:
 - a. Meet with contact person and locate scene of incident.
 - b. Stabilize incident.
 - c. Provide/arrange for emergency medical treatment, if necessary.
 - d. Control the scene of the incident.
 - i. Secure any physical evidence at the scene.
 - ii. Identify involved persons and witnesses.
 - e. Conduct investigation.
 - f. Exchange information.
 - g. Confer with school officials to determine the extent of law enforcement involvement required by the situation.
2. Incidents not in progress:
 - a. Meet with contact person.
 - b. Recover any physical evidence.
 - c. Conduct investigation.
 - d. Exchange information.
 - e. Confer with school officials to determine the extent of law enforcement involvement required by the situation.

3. Incidents initially reported to the Law Enforcement Authority

If any incident described in sections IIA or IIB is initially reported to the Law Enforcement Authority, the Law Enforcement Authority shall proceed directly with its investigation, shall immediately notify the School Entity of the incident, and shall proceed as outlined in sections IIA through IIE.

B. Custody of Actors

1. Students identified as actors in reported incidents may be taken into custody at the discretion of the investigating law enforcement officer under any of the following circumstances:
 - a. The student has been placed under arrest.
 - b. The student is being placed under investigative detention.
 - c. The student is being taken into custody for the protection of the student.
 - d. The student's parent or guardian consents to the release of the student to law enforcement custody.
2. The investigating law enforcement officer shall take all appropriate steps to protect the legal and constitutional rights of those students being taken into custody.

IV. Assistance of School Entities

A. In Loco Parentis

1. Teachers, Guidance Counselors, Vice Principals and Principals in the public schools have the right to exercise the same authority as a parent, guardian or person in parental relation to such pupil concerning

conduct and behavior over the pupils attending a school during the time they are in attendance, including the time required in going to and from their homes.

2. School authorities' ability to stand in loco parentis over children does not extend to matters beyond conduct and discipline during school, school activities, or on a conveyance as described in the Safe Schools Act providing transportation to or from school or a school sponsored activity.

B. Notification of Parent or Guardian

1. Parents or guardians of all victims and suspects directly involved in an incident listed under Section IIA or IIB shall be immediately notified of the involvement, and they shall be informed about any notification regarding the incident that has been, or may be, made to the Law Enforcement Authority.

2. The School Entity shall document attempts made to reach the parents or guardians of all victims and suspects directly involved in incident listed under Section IIA or IIB.

C. Scope of School Entity's Involvement

1. General Principles: Once the Law Enforcement Authority assumes primary responsibility for a matter, the legal conduct of interviews, interrogations, searches, seizures of property, and arrests are within the purview of the Law Enforcement Authority. The School Entity shall defer to the Law Enforcement Authority on matters of criminal and juvenile law procedure, except as is necessary to protect the interests of the School Entity. The Law Enforcement Authority will keep the chief school administrator, or his designees, informed of the status of pending investigations.

2. Victims

a. The School Entity shall promptly notify the parent or guardian of a victim when the Law Enforcement Authority interviews that victim. The Law Enforcement Authority shall follow its policies and procedures when interviewing a victim to ensure the protection of the victim's legal and constitutional rights.

b. In the event a victim is interviewed by Law Enforcement Authority on school property, a guidance counselor or similar designated personnel may be present during the interview.

3. Witnesses

a. The School Entity shall promptly notify the parent or guardian of a witness when the Law Enforcement Authority interviews that witness. The Law Enforcement Authority shall follow its policies and procedures when interviewing a witness to ensure the protection of the witness's legal and constitutional rights.

b. In the event a witness is interviewed by the Law Enforcement Authority on school property, a guidance counselor or similar designated personnel should be present during the interview.

4. Suspects and Custodial Interrogation

a. The School Entity shall help the Law Enforcement Authority to secure the permission and presence of at least one parent or guardian of a student suspect before that student is interrogated by law enforcement authorities.

b. When a parent or guardian is not present, school authorities shall not stand in loco parentis (in the place of the parent/guardian) during an interview.

c. If an interested adult cannot be contacted, the School Entity shall defer to the investigating Law Enforcement Authority, which will protect the student suspect's legal and constitutional rights as required by law.

5. Conflicts of Interest

a. The parties to this Memorandum recognize that if a School Entity employee, contractor, or agent of the School Entity is the subject of an investigation, a conflict of interest may exist between the School Entity and the adult suspect.

b. Neither the individual that is the subject of the investigation, nor any person acting as his/her subordinate or direct supervisor, shall be present during Law Enforcement Authority's interviews of student co-suspects, victims or witnesses by the Law Enforcement Authority.

c. Neither the individual who is the subject of the investigation, nor his/her subordinate(s) and/or direct supervisor(s), shall be informed of the contents of the statements made by student co-suspects, victims or witnesses, except at the discretion of the Law Enforcement Authority or as otherwise required by law.

D. Reporting Requirements

All school entities are required to submit an annual report, which will include violence statistics and reports, to the Department of Education's Office for Safe Schools. This annual report must include all new incidents described in Sections IIA and IIB. Before submitting the required annual report, each chief school administrator and each police department having jurisdiction over school property of the School Entity shall do the following:

a. No later than thirty days prior to the deadline for submitting the annual report, the chief school administrator shall submit the report to the police department with jurisdiction over the relevant school property. The police department shall review the report and compare the data regarding criminal offenses and notification of law enforcement to determine its accuracy.

b. No later than fifteen days prior to the deadline for submitting the annual report, the police department shall notify the chief school administrator, in writing, whether the report accurately reflects police incident data. Where the police department determines that the report accurately reflects police incident data, the chief of police shall sign the report. Where the police department determines that the report does not accurately reflect police incident data, the police department shall indicate any discrepancies between the report and police incident data.

c. Prior to submitting the annual report, the chief school administrator and the police department shall attempt to resolve discrepancies between the report and police incident data. Where a discrepancy remains unresolved, the police department shall notify the chief school administrator and the office in writing.

d. Where a police department fails to take action as required under clause a or b, the chief school administrator shall submit the annual report and indicate that the police department failed to take action as required under clause a or b.

e. Where there are discrepancies between the School Entity's incident data and the police incident data, the following shall occur:

Both the School's Superintendent and The Chief of Police will document the reasoning of their respective entities stance upon the discrepancy. A meeting with the Beaver County District Attorney will be requested for mediation and for a binding decision to render a final and official recording upon the annual safe school's report. Any discrepancy must be rendered 30 days prior to July 31st of the mandated report deadline.

V. General Provisions

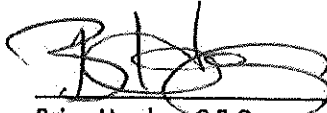
A. This Memorandum does not create any contractual rights or obligations between the signatory Law Enforcement Authority, the signatory School Entity, any other signatory authorities or entities, or their respective officers, employees, agents or representatives.

B. This Memorandum may be amended, expanded or modified at any time upon the written consent of the parties. It must be reviewed and re-executed within two years of the date of its original execution and every two years thereafter.

C. If changes in state or federal law require changes to this Memorandum, the parties shall amend this Memorandum.

D. All parties to this Memorandum will communicate fully and openly with each other in order to resolve any problems that may arise in the fulfillment of the terms of this Memorandum.

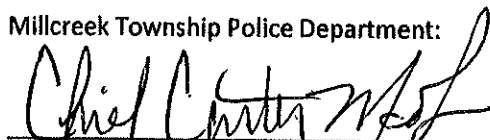
Pennsylvania Cyber Charter School:



Brian Hayden, C.E.O

8.14.2023
Date

Millcreek Township Police Department:



Chief Law Enforcement Authority

8-17-23
Date

DUAL CREDIT AFFILIATION AGREEMENT
COMMONWEALTH CAMPUSES

THIS AGREEMENT (“Agreement”) is made and entered into as of the date of the last signature (the “Effective Date”) by and between The Pennsylvania State University, a state-related institution and instrumentality of the Commonwealth of Pennsylvania (“University”), and PA Cyber Charter School (“School District”).

WHEREAS, University offers dual credit coursework (the “Program”) to certain qualified high school students and School District desires to make the Program available to its students; and

WHEREAS, For any dual credit programs, Pennsylvania law requires school entities to enter into agreements with institutions of higher education and this agreement outlines the requirements required under **24 Pa. Stat. § 15-1525**

WHEREAS, the parties desire to define their roles and responsibilities with respect to the Program consistent with Pennsylvania law.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual promises and covenants contained herein, and intending to be legally bound hereby, the parties agree as follows:

1. Term and Termination.

- (a) Term. This Agreement shall commence on the Effective Date and shall continue for a period of five (5) years. Upon the expiration of this Agreement, this Agreement shall automatically renew for successive twelve (12) month periods.
- (b) Termination of Agreement. This Agreement may be terminated by either party, with or without cause, at any time, upon sixty (60) days prior written notice to the other party; provided, however, that any student already enrolled and participating in dual credit coursework as of the effective date of termination shall be permitted to complete their then-current coursework.

2. Student Eligibility and Enrollment

Students who meet the following criteria are eligible to participate in the Program:

- (a) Students who have completed their 11th grade year or are currently in their 12th grade year of high school are eligible to enroll in the Program.
- (b) The student must submit an enrollment form, signed by the School District to the University campus where they plan to enroll, along with an official high school transcript.
- (c) Deadlines for Program applications are August 1 for fall semester, December 1 for spring semester, and June 1 for summer session.
- (d) Exceptions for underclass students are considered on a case-by-case basis. These students must submit the enrollment application, signed by the School District, a high school transcript and a letter or recommendation from the School District

- (b) Students who have graduated from high school are not eligible for the Program.
- (c) Any student enrolled in the Program must be making satisfactory progress toward fulfilling secondary school graduation requirements and have been approved for university-level coursework as determined by the School District and approved by the University.
- (d) Students in the Program must maintain a minimum cumulative grade point average of 2.0 in each University course in which the student is enrolled.

3. Courses Offered

- (a) The University will share the list of courses eligible for the Program with the School District.
- (b) Whenever possible, University courses are aligned to the student's high school graduation requirements, the requirements of a career and technical education (CTE) program offered by the School District, or a career pathway offered by the School District.
- (c) Whenever possible, University courses available through the Program shall not supplement or supplant courses offered by the School District to its secondary school students.
- (d) Courses may be offered in person, online or as a combination of in person and online.
- (e) Credits earned by students enrolled in the Program shall be equivalent to the credits offered to a postsecondary school student regularly enrolled at the University, including without limitation enforced prerequisites, and the use of an identical curriculum, assessments and instructional materials, and shall be recorded on a University transcript which shall be available to any student enrolled in the Program. Course descriptions are publicly available in the University Bulletin which is accessible through the University's Registrar's website.
- (f) The courses will be non-remedial.

4. Program Instruction

- (a) Program courses will be taught by instructors hired and approved by the University. Program courses may be taught on a University campus or at a School District location, as determined by the University and the School District.
- (b) In compliance with Pennsylvania Child Protective Services Law and University policy, the University will confirm that faculty who teach classes in which dual-enrolled students under the age of 18 are registered; are required to have the following three clearances: Pennsylvania State Police Criminal Background Check (SP4-164), Pennsylvania Child Abuse History Clearance Form (CY-113), and Federal (FBI) Fingerprint Criminal Background Check (Criminal History Report) and that they have completed University mandatory reporter training as required by University policy in effect from time to time.

5. Course registration process and deadlines

- (a) Students in the Program may schedule up to eight (8) credits in each of the fall and spring semesters or in the summer between their junior or senior year.
- (b) The School District and the University must both approve each student's course selection prior

to enrollment for any student seeking participation in the Program.

- (c) The School District will award credit for and recognize courses that are successfully completed under this Agreement as fulfilling the appropriate secondary school graduation requirements.
- (d) The University will award postsecondary credits to students who successfully complete courses in the Program. The University will apply these credits in the same manner as for other regularly enrolled University students.
- (e) If a Program student becomes a regularly enrolled student at the University following graduation from secondary school, the University shall recognize credits earned in the Program as applying toward the student's degree requirements as it would for any other regularly enrolled postsecondary student who took the courses.

6. Communication of Program

Both the University and the School District agree to provide a mechanism for communicating the educational and economic benefits of higher education as well as the requirements for participation and enrollment procedures outlined in this agreement to parents and students.

7. Additional Administrative Responsibilities

(a) Data Sharing

1. The Family Educational Rights and Privacy Act of 1972 ("FERPA"), 20 U.S.C. § 1232g and its implementing regulations allows student education records to be shared between the University and the School District without the need for signed releases from students or parents.
2. The Enrollment Management Office at the University campus will provide information on the following items to the School District:
 - The names of students enrolled in dual enrollment.
 - Courses that were taken by each student.
 - Grades earned by the student
3. The University will notify the School District of any mid-semester progress reports that indicate that a dual credit student is in risk of failing a course.

(b) Program Costs

1. Penn State University's tuition for courses available through the Program is updated annually and is publicly reported through Penn State's Tuition Calculator located at the University's Bursar website.
2. Students enrolled in the Program receive a tuition adjustment from the University that is equivalent to a 50% reduction of the in-state tuition rate. Students are responsible for paying all applicable student fees.
3. Students receiving the Penn State employee dependent tuition discount are not eligible for both

the Penn State dual credit reduction and the employee dependent tuition discount.

4. If grant funding is provided by the School District, it will be forwarded to Penn State to reduce the cost of tuition and fees.
5. The University Bursar Office will directly bill the student/parents for the outstanding balance of any Program student's tuition and fee costs after all adjustments and grant funding are applied.
6. Students are responsible for their own transportation to and from the University.

8. Disability Services. Students in the Program are admitted without regard to disability and are held to the same standards and expectations as all other regularly enrolled University students.

- (a) Students are responsible for contacting the University's Office of Student Disability Resources ("SDR") to seek out accommodations under the Americans with Disabilities Act ("ADA") and to self-disclose any disabilities.
- (b) Accommodations provided by the University may not be the same as those contained in the student's Individualized Education Program and 504 program processes receive at their secondary institution.
- (c) School District may work in collaboration with SDR in connection with seeking reasonable accommodations under the ADA. Students interested in the Program may engage with SDR upon acceptance into the Program and any accommodation letters would be issued upon enrollment.

9. Non-Discrimination

The University and School District agree that, in performing their obligations pursuant to this Agreement, to provide a safe academic and working environment free from discrimination and harassment. Discrimination, harassment and retaliation on the basis of protected status, including an individual's race, color, creed, ethnicity, ancestry, national origin, genetic information, sex, gender, gender identity or expression, sexual orientation, age, religion, marital status, veteran status, disability or physical ability, socioeconomic background, or other legally protected classification, are unlawful and strictly prohibited.

10. Miscellaneous Provisions

- (a) Independent Contractor Status of the Parties. The parties hereby acknowledge that they are independent contractors, and neither the University nor any of its agents, representatives, students or employees shall be considered agents, representatives or employees of the School District and, further, neither School District nor any of its agents, representatives or employees shall be considered agents, representatives or employees of University. In no event shall this Agreement be construed or represented by either party as establishing a partnership or joint venture or similar relationship between the parties hereto. University and School District shall be liable for their respective debts, obligations, acts and omissions, including the payment of all required withholding, social security and other taxes or benefits on behalf of their respective employees.

- (b) Responsibility. Each party shall be responsible for its own acts and omissions, and those of its trustees, directors, officers, employees, and agents.
- (c) Notices. All notices, requests and other communications pursuant to this Agreement shall be in writing and sent by first class mail or email to each party to the following address, or by email:

UNIVERSITY:

Penn State Fayette, The Eberly Campus
2201 University Drive
Lemont Furnace, PA 15456

Debra Saylor
djs374@psu.edu
724-430-4130

SCHOOL DISTRICT:

The Pennsylvania Cyber Charter School
Midland Office
652 Midland Avenue
Midland, PA 15059

Attn: Francie Spigelmyer, PhD
Chief Academic Officer / Title IX Coordinator
frances.spigelmyer@pacyber.org
724-221-9211

- (a) Entire Agreement. This Agreement contains the entire agreement between the parties, and supersedes all prior and contemporaneous understandings, whether written or oral, with respect to the subject matter hereof. This Agreement may not be amended or modified except in a writing signed by both parties.
- (b) Governing Law. This Agreement shall be governed and construed in accordance with the laws of the Commonwealth of Pennsylvania without reference to its conflicts of laws principles.
- (c) Execution; Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, and all of which together shall be deemed to be one and the same agreement or document. Signatures and signed copies of this Agreement transmitted by facsimile, email or other means of electronic transmission shall constitute effective execution and be deemed to have the same legal force and effect as delivery of an original executed copy of this Agreement for all purposes.
- (d) No Waiver. The failure of any party hereto to exercise any right, power or remedy provided under this Agreement or otherwise available in respect hereof at law or in equity, or to insist upon compliance by any other party hereto with its obligations hereunder, and any custom or practice of the parties at variance with the terms hereof, shall not constitute a waiver by such party of its right to exercise any such or other right, power or remedy or to demand such compliance.
- (e) Publicity. Neither party may use the name, logos, or marks of the other without the prior written consent of the other party.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

For the School District:



Superintendent

1.18.2024

Date

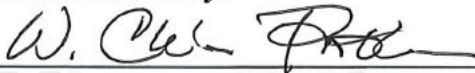


High School Principal

1/22/2024

Date

For the University:



(Chancellor)
(campus)

02/02/2024

Date



Margo DelliCarpini

Vice President for Commonwealth Campuses
and Executive Chancellor

2/5/2024

Date



COLLEGE IN HIGH SCHOOL ENROLLMENT AGREEMENT
BETWEEN ROBERT MORRIS UNIVERSITY
AND THE PENNSYLVANIA CYBER CHARTER SCHOOL

This is an Agreement dated as of February 7, 2022 and between Robert Morris University ("RMU"), located at 6001 University Boulevard, Moon Township, PA 15108, and the Pennsylvania Cyber Charter School ("School"), located at 652 Midland Avenue, Midland, PA 15059 to offer college in high school enrollment courses subject to the terms and conditions set forth below.

The parties agree as follows:

1. Course Titles and Numbers (the "Courses") will be taught by the high school teachers listed in Appendix A ("the Appointed Teacher") with approval from the RMU Department Head (the "Department Head"), of the Department, also listed in Appendix A. Appendix A may be updated from time to time without need to amend this Agreement, provided any new Appointed Teacher teaching the Course complies with Paragraph 4, below.

2. For pre-existing courses that the School offers to its students through other institutions of higher education, RMU agrees to recognize as equivalent those courses listed in Appendix B (if applicable). Courses recognized as equivalent will be accepted for credit at RMU provided students earn a minimum grade of "C" as determined by the institution issuing the grade and credit. RMU requires a transcript evaluation for all non-RMU college coursework taken by the student in order to award credit to a student who is enrolling at RMU.

3. Students at the School who successfully complete the School's course(s) listed in Appendix A, Column "F. Corresponding Course" will receive three (3) or four (4) college credits per course and a letter grade for the Course at RMU listed in Appendix A, Column "A". The School agrees to assign letter grades according to the Robert Morris University Grading Scale, which follows: A 93-100%; A- 90-92%; B+ 87%-89%; B- 80-82%; C+ 77-79%; C 70-76%; D 60-69%; F Below 60%.

4. These three-credit introductory courses consist of 45 hours of lecture and four-credit courses consist of 45 hours of lecture and 15 hours of lab.

5. The course materials shall meet the standards and requirements developed by the Departments for these Courses, including use of the departmental syllabi, which are contained in Appendix C, and required textbook, which are listed in Appendix A. All lecture sessions will be taught at the School by the Appointed Teacher, or such other School teacher as from time to time may be appointed by School and approved by RMU as the course instructor. The School shall provide in Appendix D the names, work addresses, cell or home numbers, emails, and a

list of assigned CHS courses for all high school instructors listed in Appendix A. All teachers participating in this program shall have attained a Master's degree, at a minimum, and possess content knowledge/teaching experience. All courses taught within the Education department require the Appointed Teacher to have early childhood education or special education PDE certification. If School assigns co-teachers for a Course, at least one appointed teacher must meet the above criteria.

6. The Appointed Teachers, or such other School teacher (pursuant to Section 5 above), will teach the Courses on the School's premises. Appointed Teachers will provide a roster of all students who are taking the Course for RMU credit via email to registrar@rmu.edu within three weeks of the start of the Course. The Appointed Teacher, or any other School teacher who is teaching the Course will not: (i) receive any financial compensation or other benefits from RMU; (ii) be considered an employee of RMU; (iii) have any express or implied right of authority to assume or create any liability, obligation or responsibility on behalf of or in the name of RMU; or (iv) receive any workers' compensation or unemployment insurance coverage from RMU. At all times the Appointed Teacher shall remain an employee of the School, and the School shall provide evidence of general liability and workers' compensation insurance coverage to RMU.

7. The School shall permit RMU faculty and / or students to participate in one (1) Course session at the School, on a date to be mutually agreed upon.

8. Prior to starting a Course, the student and their parent / guardian must apply for entry into the Course via a web page provided by RMU. The students' parent/guardian must affirm that they are aware that the student is applying for and will enroll in a Course that requires payment to be made to RMU. RMU will provide the parent/guardian with a mechanism for paying the Course fee, which is \$250 for each three- or four-credit Course. Such payment is due and payable in order for a student to receive credit for the Course.

9. Alternatively, the School may request that RMU invoice the School for all students participating in a Course. In this case, the fees shall be due and payable within 30 days' of receiving the invoice.

10. The School will be responsible for the safety of all students if they are transported to and from the RMU campus. Upon mutual agreement between the School and RMU, students enrolled in the Courses at the School may be invited to attend an outreach event hosted by RMU.

11. The School's students will comply with RMU's Code of Student Conduct, and other safety rules and regulations while on campus. Students who violate this part of the Agreement may, at RMU's discretion, be dropped from the program.

12. Within one week of the end of the School's academic year, the Appointed Teacher for the course shall provide to the RMU Registrar's Office via email to registrar@rmu.edu the appropriate grade for each student for inclusion in the students' transcripts. Such grade shall reflect the student's proficiency in the course and be based on the RMU grading scale, a copy of

which is attached at Appendix C. Students can securely access electronic or print transcripts showing RMU credits and grades earned through the National Student Clearinghouse for a fee paid directly to the third party company.

13. As a result of successfully completing the Course at the School, the School's students will have completed the requirements for credit for the corresponding Course at RMU. Other than as set forth in this Agreement, the students in the Course shall not be considered to be RMU students and shall not be entitled to any of the services or use of the facilities at RMU, other than to the extent that such services and facilities are available for use to and by the general public.

14. The School agrees to work cooperatively with RMU Department Heads and/or designated faculty liaisons to review course expectations in advance of the start of the course and to ensure curriculum fidelity and assessment requirements.

15. The School agrees to promptly notify RMU in the event that it receives notice that a short-term or long-term substitute teacher will need to be retained to replace a previously approved instructor of a course listed in the above table, and provide qualifications of the proposed substitute instructor to RMU for review and approval.

16. Nothing expressed or implied in this Agreement is intended to confer, nor shall confer, any rights or remedies upon any person other than the parties and their respective successors and permitted assigns.

17. Neither RMU nor the School may assign this Agreement in whole or in part without the prior written consent of the other party.

18. This Agreement shall become effective as of the last signature date set forth below. This Agreement may be terminated by either party, with advance written notice of ninety (90) days; provided, however, if the notice of termination is given prior to the end of RMU's fall or spring semester, then the termination date shall be, at the end of such applicable semester.

19. The School shall indemnify and hold harmless RMU including, without limitation, its agents, directors, officers, employees, invitees, guests, and / or Trustees from and against all claims, losses, costs, damages, and expenses (including, without limitation, attorneys' fees) relating to injury or death of any person or any damage to real or personal property whether the above result from or arise in connection with 1) any breach by the School, its student(s), or faculty of any provision of this Agreement; 2) School's use or occupancy of RMU through its student(s) or faculty; or 3) any negligent act or omission by School's student(s) or faculty. This section shall not apply to any loss or action resulting from the gross negligence of RMU or its agents, employees, directors, officers, invitees, guests or trustees.

20. School will ensure that all teachers participating in this program will have all background checks and clearances mandated by the Pennsylvania Department of Education (the "PA DOE"), including without limitation PA Act 33 (Child Abuse Clearance), PA Act 34 (Criminal

History Clearance), and PA Act 73 (FBI National Criminal History Background Check – Fingerprinting), and any other clearances that may be mandated by the PA DOE from time to time.

21. This Agreement constitutes the entire Agreement between the parties. No modification or amendment shall be binding upon the parties until reduced to writing and signed by both parties.

22. Any notices required to be sent under this Agreement shall be sent by regular or first-class mail to the following addresses:

If to School:

PA Cyber
652 Midland Avenue
Midland, PA 15059
Attn: Brian Hayden

If to RMU:

Robert Morris University
6001 University Boulevard
Moon Township, PA 15108
Attn: Tim Schlak, University Library

With a copy to: Robert Morris University
6001 University Blvd Moon
Township, PA 15108
Attn: Office of General Counsel

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have set their hands and seals as of the date set forth below.

PENNSYLVANIA CYBER CHARTER SCHOOL

By:  Date: 02-22-2022
Signature

Brian Hayden
Chief Executive Officer
Pennsylvania Cyber Charter School
652 Midland Avenue
Midland, PA 15059

ROBERT MORRIS UNIVERSITY

By: *Melissa Micco* Date: 3/22/2022 | 8:24 AM PDT
Signature

Melissa A. Micco
Chief Accounting and Financial Planning Officer and Assistant Treasurer
Robert Morris University
6001 University Boulevard
Moon Township, PA 15108

**MEMORANDUM OF UNDERSTANDING
BETWEEN**

State College Police Department

and

**Pennsylvania Cyber Charter School
1700 S Atherton St.
State College PA 16801**

2023-2024 School Year

I. Introduction

A. Parties

The following Law Enforcement Authority or Authorities agree to follow the policies and procedures contained in this Memorandum of Understanding (hereinafter “Memorandum”):

STATE COLLEGE POLICE DEPARTMENT

The following School Entity or Entities agree to follow the policies and procedures contained in this Memorandum:

**PENNSYLVANIA CYBER CHARTER SCHOOL
STATE COLLEGE REGIONAL OFFICE**

B. This Memorandum establishes procedures to be followed when certain incidents—described in Section II below—occur on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (such as a school bus) providing transportation to or from a school or school sponsored activity. This Memorandum does not cover incidents that are outside of those school settings and create no substantial disruption to the learning environment.

C. The parties seek to foster a relationship of cooperation and mutual support and to maintain a safe school environment.

Board Approved:

D. Legal Authority

1. The parties make this agreement as required by Article XIII-A of the Public School Code of 1949, popularly known as the "Safe Schools Act," as amended, 24 P. S. § § 13-1301-A—13-1313-A.

2. In so recognizing this legal authority, the parties acknowledge their respective duties pursuant to the Safe Schools Act and hereby agree to support and cooperate with one another in carrying out their joint and several responsibilities thereunder.

3. Information From Student Records

a. The Law Enforcement Authority shall be governed by the following reporting and information exchange guidelines:

i. Criminal History Record Information Act, 18 Pa.C.S. §9101 et seq.

ii. The prohibition against disclosures, specified in section IV(C)(5) of this Memorandum.

b. When sharing information and evidence necessary for the Law Enforcement Authority to complete its investigation, the School Entity shall:

i. Comply with the Family Educational Rights and Privacy Act (hereinafter "FERPA"), 20 U.S.C. §1232g, and its implementing regulations at 34 C.F.R. §99.1 et seq., and 22 Pa. Code §§12.31-12.33, including any amendments thereto.

ii. Comply with the requirements of the Safe Schools Act, 24 P. S. § § 13-1303-A and 13-1313-A, and any amendments thereto.

iii. Complete reports as required by section 1303-A of the Safe Schools Act, 24 P. S. § 13-1303-A, and any amendments thereto.

c. The School Entity may disclose personally identifiable information from an educational record of a student to the Law Enforcement Authority if a health or safety emergency exists and knowledge of that information is necessary to protect the health or safety of the student or other individuals. In determining whether a health or safety emergency exists, the School Entity may take into account the totality of the circumstances pertaining to a threat to the health or safety of a student or other individuals. If the School Entity determines that there is an articulable and significant threat to the health or safety of a student or other individuals, it may disclose information from education records to the Law Enforcement Authority, if knowledge of that information is necessary for the Law Enforcement Authority to protect the health or safety of the student or other individuals. The School Entity must record the articulable and significant threat to the health or safety of a student or other individuals so that it can demonstrate—to parents, students and the Family Policy Compliance Office^{(1),sup} {foot}Questions related to FERPA should be directed to the Family Policy Compliance Office within the U.S. Department of Education. —what circumstance led it to determine that a health or safety emergency existed and why the disclosure was justified.

E. Priorities of the Law Enforcement Authority

1. Help the School Entity prevent delinquent acts through preventive measures, including referrals to support services, diversionary programs, restorative practices, school-wide positive behavior supports, education and deterrence.

2. Investigate as appropriate all incidents reported to have occurred on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity. The investigation of all reported incidents shall be conducted in the manner that the Law Enforcement Authority, in its sole discretion, deems appropriate; but any investigation shall be conducted so as to involve as little disruption to the school environment as is practicable.

3. Identify those responsible for the commission of the reported incident and, where appropriate, apprehend and prosecute those individuals. Identification and apprehension procedures shall involve as little disruption to the school environment as is practicable.

4. Establish and maintain a cooperative relationship with the School Entity in the reporting and resolution of all incidents described in Section II of this document.

F. Priorities of the School Entity

1. Help law enforcement prevent delinquent acts through preventive measures, including referrals to support services, diversionary programs, restorative practices, school-wide positive behavior supports, education and deterrence.

2. Create a safe learning environment.

3. Establish and maintain a cooperative relationship with the Law Enforcement Authority in the reporting and resolution of all incidents described in Section II of this document.

4. Provide the Law Enforcement Authority with all relevant information and required assistance in the event of a reported incident.

5. The School Entity shall give the Law Enforcement Authority a copy of the School Entity's behavior support services procedures and invite Law Enforcement Authority representatives to behavior support trainings.

II. Notification of Incidents to Law Enforcement

The School Entity is required to notify law enforcement in specific situations listed in subsection A of this section, and has discretion over whether to notify law enforcement about incidents listed in subsection B of this section. Law enforcement's decision to investigate and file charges may be made in consultation with school administrators.

A. Mandatory Notification

1. The School Entity shall immediately notify the Law Enforcement Authority having jurisdiction where the offense occurred by the most expeditious means practicable of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity:

a. The following offenses under 18 Pa.C.S (relating to crimes and offenses):

i. Section 908 (relating to prohibited offensive weapons).

a. The term "offensive weapon" is defined by section 908 of the Crimes Code as "[a]ny bomb, grenade, machine gun, sawed-off shotgun with a barrel less than 18 inches, firearm specially made or specially adapted for concealment or silent discharge, any blackjack, sandbag, metal knuckles, dagger, knife, razor or cutting instrument, the blade of which is exposed in an automatic way by switch, push-button, spring mechanism, or otherwise, any stun gun, stun baton, taser or other electronic or electric weapon or other implement for the infliction of serious bodily injury which serves no common lawful purpose." See 18 Pa.C.S. § 908(c) (relating to definitions).

b. Consistent with section 908(b) of the Crimes Code (relating to exceptions), this reporting requirement does not apply to one who possessed or dealt with an offensive weapon solely as a curio or in a dramatic performance, or to one who possessed an offensive weapon briefly in consequence of having found it or taken it from an aggressor, or under circumstances similarly negating any intent or likelihood that the weapon would be used unlawfully.

ii. Section 912 (relating to possession of weapon on school property).

a. The term "weapon" is defined by section 912 of the Crimes Code to include, but is not limited to, a knife, cutting instrument, cutting tool, nunchuck stick, firearm, shotgun, rifle and any other tool, instrument or implement capable of inflicting serious bodily injury.

b. Consistent with section 912(c) of the Crimes Code (relating to defense), this reporting requirement does not apply to a weapon that is: (a) possessed and used in conjunction with a lawful supervised school activity or course; or (b) is possessed for other lawful purpose.

iii. Chapter 25 (relating to criminal homicide).

iv. Section 2702 (relating to aggravated assault).

v. Section 2709.1 (relating to stalking).

vi. Section 2901 (relating to kidnapping).

vii. Section 2902 (relating to unlawful restraint).

viii. Section 3121 (relating to rape).

ix. Section 3122.1 (relating to statutory sexual assault).

x. Section 3123 (relating to involuntary deviate sexual intercourse).

xi. Section 3124.1 (relating to sexual assault).

xii. Section 3124.2 (relating to institutional sexual assault).

xiii. Section 3125 (relating to aggravated indecent assault).

xiv. Section 3126 (relating to indecent assault).

xv. Section 3301 (relating to arson and related offenses).

xvi. Section 3307 (relating to institutional vandalism), when the penalty is a felony of the third degree.

xvii. Section 3502 (relating to burglary).

xviii. Section 3503(a) and (b)(1)(v) (relating to criminal trespass).

xix. Section 5501 (relating to riot).

xx. Section 6110.1 (relating to possession of firearm by minor).

b. The possession, use or sale of a controlled substance, designer drug or drug paraphernalia as defined in "The Controlled Substance, Drug, Device and Cosmetic Act," as amended, 35 P. S. § § 780-101—780-144, popularly known as the "Drug Act." For purposes of this Memorandum, the terms "controlled substance", "designer drug" and "drug paraphernalia" shall be defined as they are in section 102 of the Drug Act. See 35 P. S. § 780-102 (relating to definitions).

c. Attempt, solicitation or conspiracy to commit any of the offenses listed in paragraphs 1 and 2 of this subsection.

d. An offense for which registration is required under 42 Pa.C.S. § 9795.1 (relating to registration).

2. In responding to students who commit an incident listed under section 1303-A(b)(4.1) of the Safe Schools Act (24 P. S. § 13-1303-A(b)(4.1)), a school entity may consider the propriety of utilizing available school-based programs, such as school-wide positive behavior supports, to address the student's behavior. Nothing in this provision shall be read to limit law enforcement's discretion.

B. Discretionary Notification

1. The School Entity may notify the Law Enforcement Authority having jurisdiction where the incident occurred of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity:

a. The following offenses under 18 Pa.C.S (relating to crimes and offenses):

i. Section 2701 (relating to simple assault).

ii. Section 2705 (relating to recklessly endangering another person).

iii. Section 2706 (relating to terroristic threats).

iv. Section 2709 (relating to harassment).

v. Section 3127 (relating to indecent exposure).

vi. Section 3307 (relating to institutional vandalism), when the penalty is a misdemeanor of the second degree.

- vii. Section 3503(b)(1)(i), (ii), (iii) and (iv), (b.1) and (b.2) (relating to criminal trespass).
- viii. Chapter 39 (relating to theft and related offenses).
- ix. Section 5502 (relating to failure of disorderly persons to disperse upon official order).
- x. Section 5503 (relating to disorderly conduct).
- xi. Section 6305 (relating to sale of tobacco).
- xii. Section 6306.1 (relating to use of tobacco in schools prohibited).
- xiii. Section 6308 (relating to purchase, consumption, possession, or transportation of liquor or malt or brewed beverages by a person under 21 years of age).

b. Attempt, solicitation or conspiracy to commit any of the offenses listed in subsection (a).

2. In exercising its discretion to determine whether to notify law enforcement of such incidents, the School Entity may consider the following factors: the seriousness of the situation, the school's ability to defuse or resolve the situation, the child's intent, the child's age, whether the student has a disability and, if so, the type of disability and its impact on the student's behavior, and other factors believed to be relevant.

C. Law Enforcement Response to Notification

1. When notified of an incident listed in subsections A or B, law enforcement's decision to investigate and file charges, at the sole discretion of the Law Enforcement Authority, may be made in consultation with school administrators.

2. In determining whether to file charges, the Law Enforcement Authority is encouraged to consult with the District Attorney. Where appropriate under the law, part of this consultation may include a discussion about the availability or propriety of utilizing a diversionary program as an alternative to filing charges.

D. Notification of the Law Enforcement Authority when incident involves children with disabilities

1. If a child with a disability commits an incident of misconduct, school administrators and the Law Enforcement Authority should take into consideration that the child's behavior may be a manifestation of the disability and there may be no intent to commit an unlawful act. A child with a disability under this subsection shall mean a student with an IEP, a protected handicapped student with a service agreement that includes a behavior support plan, or such student for whom an evaluation is pending under 22 Pa. Code § § 14.123 (relating to evaluation), 15.5 (relating to school district initiated evaluation and provision of services), 15.6 (relating to parent initiated evaluation and provision of services), or Chapter 711 (relating to charter school and cyber charter school services and programs for children with disabilities).

2. In the event a child with a disability commits a mandatory notification offense under Subsection A, the School Entity must provide immediate notification to the Law Enforcement Authority regardless of the disability. Such notification will state that the child has an IEP or a service agreement that includes a behavior support plan and may include the School Entity's recommendation that police intervention may not be required and advisement that the School Entity will act to address the student's behavior need as required by applicable federal and state law and regulations, including 22 Pa. Code § § 14.133 (relating to positive behavior support), 15.3 (relating to protected handicapped students—general) or 711.46 (relating to positive behavior support). The Law Enforcement Authority may take the recommendation under advisement but reserves the right to investigate and file charges.

3. In the event a child with a disability commits a discretionary offense under Subsection B and the School Entity does not believe that police intervention is necessary, the School Entity will address the student's behavior need as required by applicable federal and state law and regulations, including 22 Pa. Code § § 14.133, 15.3 or 711.46.

4. In accordance with 34 CFR 300.535 (relating to referral to and action by law enforcement and judicial authorities), nothing will prohibit the School Entity from reporting an offense committed by a

child with a disability to the Law Enforcement Authority, and nothing will prevent State law enforcement and judicial authorities from exercising their responsibilities with regard to the application of Federal and State law to crimes committed by a child with a disability.

5. The School Entity, when reporting an offense committed by a child with a disability, should ensure that copies of the special education and disciplinary records of the child are transmitted for consideration by the appropriate authorities to the Law Enforcement Authority to whom the incident was reported.

6. The School Entity, when reporting an incident under this section, may transmit copies of the child's special education and disciplinary records only to the extent that the transmission is permitted by FERPA.

[Describe any specific procedures to be followed for incidents involving a student with a disability having an IEP as required by 22 Pa. Code § 14.104 (relating to special education plans) or 22 Pa. Code Chapter 711 (relating to charter school and cyber charter school services and programs for children with disabilities)]

E. Upon notification of the incident to the Law Enforcement Authority, the School Entity shall provide as much of the following information as is available at the time of notification. In no event shall the gathering of information unnecessarily delay notification:

1. Whether the incident is in-progress or has concluded.
2. Nature of the incident.
3. Exact location of the incident.
4. Number of persons involved in the incident.
5. Names and ages of the individuals involved.
6. Weapons, if any, involved in the incident.
7. Whether the weapons, if any, have been secured and, if so, the custodian of the weapons.
8. Injuries involved.
9. Whether EMS or the Fire Department have been notified.
10. Identity of the school contact person.
11. Identity of the witnesses to the incident, if any.
12. Whether the incident involves a student with a disability and, if so, the type of disability and its impact on the student's behavior.
13. Other such information as is known to the school entity and believed to be relevant to the incident.

F. No later than September 30 of each year, the School Entity shall assemble and make ready for immediate deployment to its Incident Command Post the following information for the purpose of assisting the Law Enforcement Authority in responding to an emergency:

1. Blueprints or floor plans of the school buildings.
2. Aerial photo, map or layout of the school campus, adjacent properties and surrounding streets or roads.
3. Location(s) of predetermined or prospective command posts.
4. Current teacher/employee roster.
5. Current student roster.
6. Most recent school yearbook.
7. School fire-alarm shutoff location and procedures.

8. School sprinkler system shutoff location and procedures.
9. Gas/utility line layouts and shutoff valve locations.
10. Cable/satellite television shutoff location and procedures.
11. Other information the School Entity deems pertinent to assist local police departments in responding to an emergency.

III. Law Enforcement Authority Response

A. Depending on the totality of the circumstances, initial response by the Law Enforcement Authority may include:

1. For incidents in progress:
 - a. Meet with contact person and locate scene of incident.
 - b. Stabilize incident.
 - c. Provide/arrange for emergency medical treatment, if necessary.
 - d. Control the scene of the incident.
 - i. Secure any physical evidence at the scene.
 - ii. Identify involved persons and witnesses.
 - e. Conduct investigation.
 - f. Exchange information.
 - g. Confer with school officials to determine the extent of law enforcement involvement required by the situation.
2. Incidents not in progress:
 - a. Meet with contact person.
 - b. Recover any physical evidence.
 - c. Conduct investigation.
 - d. Exchange information.
 - e. Confer with school officials to determine the extent of law enforcement involvement required by the situation.

3. Incidents initially reported to the Law Enforcement Authority

If any incident described in sections IIA or IIB is initially reported to the Law Enforcement Authority, the Law Enforcement Authority shall proceed directly with its investigation, shall immediately notify the School Entity of the incident, and shall proceed as outlined in sections IIA through IIE.

B. Custody of Actors

1. Students identified as actors in reported incidents may be taken into custody at the discretion of the investigating law enforcement officer under any of the following circumstances:
 - a. The student has been placed under arrest.
 - b. The student is being placed under investigative detention.
 - c. The student is being taken into custody for the protection of the student.
 - d. The student's parent or guardian consents to the release of the student to law enforcement custody.
2. The investigating law enforcement officer shall take all appropriate steps to protect the legal and constitutional rights of those students being taken into custody.

IV. Assistance of School Entities

A. In Loco Parentis

1. Teachers, Guidance Counselors, Vice Principals and Principals in the public schools have the right to exercise the same authority as a parent, guardian or person in parental relation to such pupil concerning

conduct and behavior over the pupils attending a school during the time they are in attendance, including the time required in going to and from their homes.

2. School authorities' ability to stand in loco parentis over children does not extend to matters beyond conduct and discipline during school, school activities, or on a conveyance as described in the Safe Schools Act providing transportation to or from school or a school sponsored activity.

B. Notification of Parent or Guardian

1. Parents or guardians of all victims and suspects directly involved in an incident listed under Section IIA or IIB shall be immediately notified of the involvement, and they shall be informed about any notification regarding the incident that has been, or may be, made to the Law Enforcement Authority.

2. The School Entity shall document attempts made to reach the parents or guardians of all victims and suspects directly involved in incident listed under Section IIA or IIB.

C. Scope of School Entity's Involvement

1. General Principles: Once the Law Enforcement Authority assumes primary responsibility for a matter, the legal conduct of interviews, interrogations, searches, seizures of property, and arrests are within the purview of the Law Enforcement Authority. The School Entity shall defer to the Law Enforcement Authority on matters of criminal and juvenile law procedure, except as is necessary to protect the interests of the School Entity. The Law Enforcement Authority will keep the chief school administrator, or his designees, informed of the status of pending investigations.

2. Victims

a. The School Entity shall promptly notify the parent or guardian of a victim when the Law Enforcement Authority interviews that victim. The Law Enforcement Authority shall follow its policies and procedures when interviewing a victim to ensure the protection of the victim's legal and constitutional rights.

b. In the event a victim is interviewed by Law Enforcement Authority on school property, a guidance counselor or similar designated personnel may be present during the interview.

3. Witnesses

a. The School Entity shall promptly notify the parent or guardian of a witness when the Law Enforcement Authority interviews that witness. The Law Enforcement Authority shall follow its policies and procedures when interviewing a witness to ensure the protection of the witness's legal and constitutional rights.

b. In the event a witness is interviewed by the Law Enforcement Authority on school property, a guidance counselor or similar designated personnel should be present during the interview.

4. Suspects and Custodial Interrogation

a. The School Entity shall help the Law Enforcement Authority to secure the permission and presence of at least one parent or guardian of a student suspect before that student is interrogated by law enforcement authorities.

b. When a parent or guardian is not present, school authorities shall not stand in loco parentis (in the place of the parent/guardian) during an interview.

c. If an interested adult cannot be contacted, the School Entity shall defer to the investigating Law Enforcement Authority, which will protect the student suspect's legal and constitutional rights as required by law.

5. Conflicts of Interest

a. The parties to this Memorandum recognize that if a School Entity employee, contractor, or agent of the School Entity is the subject of an investigation, a conflict of interest may exist between the School Entity and the adult suspect.

b. Neither the individual that is the subject of the investigation, nor any person acting as his/her subordinate or direct supervisor, shall be present during Law Enforcement Authority's interviews of student co-suspects, victims or witnesses by the Law Enforcement Authority.

c. Neither the individual who is the subject of the investigation, nor his/her subordinate(s) and/or direct supervisor(s), shall be informed of the contents of the statements made by student co-suspects, victims or witnesses, except at the discretion of the Law Enforcement Authority or as otherwise required by law.

D. Reporting Requirements

All school entities are required to submit an annual report, which will include violence statistics and reports, to the Department of Education's Office for Safe Schools. This annual report must include all new incidents described in Sections IIA and IIB. Before submitting the required annual report, each chief school administrator and each police department having jurisdiction over school property of the School Entity shall do the following:

a. No later than thirty days prior to the deadline for submitting the annual report, the chief school administrator shall submit the report to the police department with jurisdiction over the relevant school property. The police department shall review the report and compare the data regarding criminal offenses and notification of law enforcement to determine its accuracy.

b. No later than fifteen days prior to the deadline for submitting the annual report, the police department shall notify the chief school administrator, in writing, whether the report accurately reflects police incident data. Where the police department determines that the report accurately reflects police incident data, the chief of police shall sign the report. Where the police department determines that the report does not accurately reflect police incident data, the police department shall indicate any discrepancies between the report and police incident data.

c. Prior to submitting the annual report, the chief school administrator and the police department shall attempt to resolve discrepancies between the report and police incident data. Where a discrepancy remains unresolved, the police department shall notify the chief school administrator and the office in writing.

d. Where a police department fails to take action as required under clause a or b, the chief school administrator shall submit the annual report and indicate that the police department failed to take action as required under clause a or b.

e. Where there are discrepancies between the School Entity's incident data and the police incident data, the following shall occur:

Both the School's Superintendent and The Chief of Police will document the reasoning of their respective entities stance upon the discrepancy. A meeting with the Beaver County District Attorney will be requested for mediation and for a binding decision to render a final and official recording upon the annual safe school's report. Any discrepancy must be rendered 30 days prior to July 31st of the mandated report deadline.

V. General Provisions

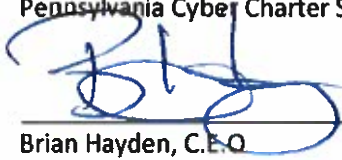
A. This Memorandum does not create any contractual rights or obligations between the signatory Law Enforcement Authority, the signatory School Entity, any other signatory authorities or entities, or their respective officers, employees, agents or representatives.

B. This Memorandum may be amended, expanded or modified at any time upon the written consent of the parties. It must be reviewed and re-executed within two years of the date of its original execution and every two years thereafter.

C. If changes in state or federal law require changes to this Memorandum, the parties shall amend this Memorandum.

D. All parties to this Memorandum will communicate fully and openly with each other in order to resolve any problems that may arise in the fulfillment of the terms of this Memorandum.

Pennsylvania Cyber Charter School:



Brian Hayden, C.E.O

8.14.2023
Date

State College Police Department:



Chief Law Enforcement Authority

8/22/23
Date

**MEMORANDUM OF UNDERSTANDING
BETWEEN**

Pittsburgh Police Department

and

**Pennsylvania Cyber Charter School
2600 East Carson St.
Pittsburgh PA 15202**

2023-2024 School Year

I. Introduction

A. Parties

The following Law Enforcement Authority or Authorities agree to follow the policies and procedures contained in this Memorandum of Understanding (hereinafter “Memorandum”):

PITTSBURGH POLICE DEPARTMENT

The following School Entity or Entities agree to follow the policies and procedures contained in this Memorandum:

**PENNSYLVANIA CYBER CHARTER SCHOOL
PITTSBURGH REGIONAL OFFICE**

B. This Memorandum establishes procedures to be followed when certain incidents—described in Section II below—occur on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (such as a school bus) providing transportation to or from a school or school sponsored activity. This Memorandum does not cover incidents that are outside of those school settings and create no substantial disruption to the learning environment.

C. The parties seek to foster a relationship of cooperation and mutual support and to maintain a safe school environment.

Board Approved:

D. Legal Authority

1. The parties make this agreement as required by Article XIII-A of the Public School Code of 1949, popularly known as the “Safe Schools Act,” as amended, 24 P. S. § § 13-1301-A—13-1313-A.

2. In so recognizing this legal authority, the parties acknowledge their respective duties pursuant to the Safe Schools Act and hereby agree to support and cooperate with one another in carrying out their joint and several responsibilities thereunder.

3. Information From Student Records

a. The Law Enforcement Authority shall be governed by the following reporting and information exchange guidelines:

i. Criminal History Record Information Act, 18 Pa.C.S. §9101 et seq.

ii. The prohibition against disclosures, specified in section IV(C)(5) of this Memorandum.

b. When sharing information and evidence necessary for the Law Enforcement Authority to complete its investigation, the School Entity shall:

i. Comply with the Family Educational Rights and Privacy Act (hereinafter “FERPA”), 20 U.S.C. §1232g, and its implementing regulations at 34 C.F.R. §99.1 et seq., and 22 Pa. Code §§12.31-12.33, including any amendments thereto.

ii. Comply with the requirements of the Safe Schools Act, 24 P. S. § § 13-1303-A and 13-1313-A, and any amendments thereto.

iii. Complete reports as required by section 1303-A of the Safe Schools Act, 24 P. S. § 13-1303-A, and any amendments thereto.

c. The School Entity may disclose personally identifiable information from an educational record of a student to the Law Enforcement Authority if a health or safety emergency exists and knowledge of that information is necessary to protect the health or safety of the student or other individuals. In determining whether a health or safety emergency exists, the School Entity may take into account the totality of the circumstances pertaining to a threat to the health or safety of a student or other individuals. If the School Entity determines that there is an articulable and significant threat to the health or safety of a student or other individuals, it may disclose information from education records to the Law Enforcement Authority, if knowledge of that information is necessary for the Law Enforcement Authority to protect the health or safety of the student or other individuals. The School Entity must record the articulable and significant threat to the health or safety of a student or other individuals so that it can demonstrate—to parents, students and the Family Policy Compliance Office^{f1,1;sup} {foot}Questions related to FERPA should be directed to the Family Policy Compliance Office within the U.S. Department of Education. —what circumstance led it to determine that a health or safety emergency existed and why the disclosure was justified.

E. Priorities of the Law Enforcement Authority

1. Help the School Entity prevent delinquent acts through preventive measures, including referrals to support services, diversionary programs, restorative practices, school-wide positive behavior supports, education and deterrence.

2. Investigate as appropriate all incidents reported to have occurred on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity. The investigation of all reported incidents shall be conducted in the manner that the Law Enforcement Authority, in its sole discretion, deems appropriate; but any investigation shall be conducted so as to involve as little disruption to the school environment as is practicable.

3. Identify those responsible for the commission of the reported incident and, where appropriate, apprehend and prosecute those individuals. Identification and apprehension procedures shall involve as little disruption to the school environment as is practicable.

4. Establish and maintain a cooperative relationship with the School Entity in the reporting and resolution of all incidents described in Section II of this document.

F. Priorities of the School Entity

1. Help law enforcement prevent delinquent acts through preventive measures, including referrals to support services, diversionary programs, restorative practices, school-wide positive behavior supports, education and deterrence.

2. Create a safe learning environment.

3. Establish and maintain a cooperative relationship with the Law Enforcement Authority in the reporting and resolution of all incidents described in Section II of this document.

4. Provide the Law Enforcement Authority with all relevant information and required assistance in the event of a reported incident.

5. The School Entity shall give the Law Enforcement Authority a copy of the School Entity's behavior support services procedures and invite Law Enforcement Authority representatives to behavior support trainings.

II. Notification of Incidents to Law Enforcement

The School Entity is required to notify law enforcement in specific situations listed in subsection A of this section, and has discretion over whether to notify law enforcement about incidents listed in subsection B of this section. Law enforcement's decision to investigate and file charges may be made in consultation with school administrators.

A. Mandatory Notification

1. The School Entity shall immediately notify the Law Enforcement Authority having jurisdiction where the offense occurred by the most expeditious means practicable of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity:

a. The following offenses under 18 Pa.C.S (relating to crimes and offenses):

i. Section 908 (relating to prohibited offensive weapons).

a. The term "offensive weapon" is defined by section 908 of the Crimes Code as "[a]ny bomb, grenade, machine gun, sawed-off shotgun with a barrel less than 18 inches, firearm specially made or specially adapted for concealment or silent discharge, any blackjack, sandbag, metal knuckles, dagger, knife, razor or cutting instrument, the blade of which is exposed in an automatic way by switch, push-button, spring mechanism, or otherwise, any stun gun, stun baton, taser or other electronic or electric weapon or other implement for the infliction of serious bodily injury which serves no common lawful purpose." See 18 Pa.C.S. § 908(c) (relating to definitions).

b. Consistent with section 908(b) of the Crimes Code (relating to exceptions), this reporting requirement does not apply to one who possessed or dealt with an offensive weapon solely as a curio or in a dramatic performance, or to one who possessed an offensive weapon briefly in consequence of having found it or taken it from an aggressor, or under circumstances similarly negating any intent or likelihood that the weapon would be used unlawfully.

ii. Section 912 (relating to possession of weapon on school property).

a. The term "weapon" is defined by section 912 of the Crimes Code to include, but is not limited to, a knife, cutting instrument, cutting tool, nunchuck stick, firearm, shotgun, rifle and any other tool, instrument or implement capable of inflicting serious bodily injury.

b. Consistent with section 912(c) of the Crimes Code (relating to defense), this reporting requirement does not apply to a weapon that is: (a) possessed and used in conjunction with a lawful supervised school activity or course; or (b) is possessed for other lawful purpose.

- iii. Chapter 25 (relating to criminal homicide).
- iv. Section 2702 (relating to aggravated assault).
- v. Section 2709.1 (relating to stalking).
- vi. Section 2901 (relating to kidnapping).
- vii. Section 2902 (relating to unlawful restraint).
- viii. Section 3121 (relating to rape).
- ix. Section 3122.1 (relating to statutory sexual assault).
- x. Section 3123 (relating to involuntary deviate sexual intercourse).
- xi. Section 3124.1 (relating to sexual assault).
- xii. Section 3124.2 (relating to institutional sexual assault).
- xiii. Section 3125 (relating to aggravated indecent assault).
- xiv. Section 3126 (relating to indecent assault).
- xv. Section 3301 (relating to arson and related offenses).
- xvi. Section 3307 (relating to institutional vandalism), when the penalty is a felony of the third degree.
- xvii. Section 3502 (relating to burglary).
- xviii. Section 3503(a) and (b)(1)(v) (relating to criminal trespass).
- xix. Section 5501 (relating to riot).
- xx. Section 6110.1 (relating to possession of firearm by minor).

b. The possession, use or sale of a controlled substance, designer drug or drug paraphernalia as defined in “The Controlled Substance, Drug, Device and Cosmetic Act,” as amended, 35 P. S. § § 780-101—780-144, popularly known as the “Drug Act.” For purposes of this Memorandum, the terms “controlled substance”, “designer drug” and “drug paraphernalia” shall be defined as they are in section 102 of the Drug Act. See 35 P. S. § 780-102 (relating to definitions).

c. Attempt, solicitation or conspiracy to commit any of the offenses listed in paragraphs 1 and 2 of this subsection.

d. An offense for which registration is required under 42 Pa.C.S. § 9795.1 (relating to registration).

2. In responding to students who commit an incident listed under section 1303-A(b)(4.1) of the Safe Schools Act (24 P. S. § 13-1303-A(b)(4.1)), a school entity may consider the propriety of utilizing available school-based programs, such as school-wide positive behavior supports, to address the student’s behavior. Nothing in this provision shall be read to limit law enforcement’s discretion.

B. Discretionary Notification

1. The School Entity may notify the Law Enforcement Authority having jurisdiction where the incident occurred of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity:

- a. The following offenses under 18 Pa.C.S (relating to crimes and offenses):
 - i. Section 2701 (relating to simple assault).
 - ii. Section 2705 (relating to recklessly endangering another person).
 - iii. Section 2706 (relating to terroristic threats).
 - iv. Section 2709 (relating to harassment).
 - v. Section 3127 (relating to indecent exposure).
 - vi. Section 3307 (relating to institutional vandalism), when the penalty is a misdemeanor of the second degree.

- vii. Section 3503(b)(1)(i), (ii), (iii) and (iv), (b.1) and (b.2) (relating to criminal trespass).
- viii. Chapter 39 (relating to theft and related offenses).
- ix. Section 5502 (relating to failure of disorderly persons to disperse upon official order).
- x. Section 5503 (relating to disorderly conduct).
- xi. Section 6305 (relating to sale of tobacco).
- xii. Section 6306.1 (relating to use of tobacco in schools prohibited).
- xiii. Section 6308 (relating to purchase, consumption, possession, or transportation of liquor or malt or brewed beverages by a person under 21 years of age).

b. Attempt, solicitation or conspiracy to commit any of the offenses listed in subsection (a).

2. In exercising its discretion to determine whether to notify law enforcement of such incidents, the School Entity may consider the following factors: the seriousness of the situation, the school's ability to defuse or resolve the situation, the child's intent, the child's age, whether the student has a disability and, if so, the type of disability and its impact on the student's behavior, and other factors believed to be relevant.

C. Law Enforcement Response to Notification

1. When notified of an incident listed in subsections A or B, law enforcement's decision to investigate and file charges, at the sole discretion of the Law Enforcement Authority, may be made in consultation with school administrators.

2. In determining whether to file charges, the Law Enforcement Authority is encouraged to consult with the District Attorney. Where appropriate under the law, part of this consultation may include a discussion about the availability or propriety of utilizing a diversionary program as an alternative to filing charges.

D. Notification of the Law Enforcement Authority when incident involves children with disabilities

1. If a child with a disability commits an incident of misconduct, school administrators and the Law Enforcement Authority should take into consideration that the child's behavior may be a manifestation of the disability and there may be no intent to commit an unlawful act. A child with a disability under this subsection shall mean a student with an IEP, a protected handicapped student with a service agreement that includes a behavior support plan, or such student for whom an evaluation is pending under 22 Pa. Code § § 14.123 (relating to evaluation), 15.5 (relating to school district initiated evaluation and provision of services), 15.6 (relating to parent initiated evaluation and provision of services), or Chapter 711 (relating to charter school and cyber charter school services and programs for children with disabilities).

2. In the event a child with a disability commits a mandatory notification offense under Subsection A, the School Entity must provide immediate notification to the Law Enforcement Authority regardless of the disability. Such notification will state that the child has an IEP or a service agreement that includes a behavior support plan and may include the School Entity's recommendation that police intervention may not be required and advisement that the School Entity will act to address the student's behavior need as required by applicable federal and state law and regulations, including 22 Pa. Code § § 14.133 (relating to positive behavior support), 15.3 (relating to protected handicapped students—general) or 711.46 (relating to positive behavior support). The Law Enforcement Authority may take the recommendation under advisement but reserves the right to investigate and file charges.

3. In the event a child with a disability commits a discretionary offense under Subsection B and the School Entity does not believe that police intervention is necessary, the School Entity will address the student's behavior need as required by applicable federal and state law and regulations, including 22 Pa. Code § § 14.133, 15.3 or 711.46.

4. In accordance with 34 CFR 300.535 (relating to referral to and action by law enforcement and judicial authorities), nothing will prohibit the School Entity from reporting an offense committed by a

child with a disability to the Law Enforcement Authority, and nothing will prevent State law enforcement and judicial authorities from exercising their responsibilities with regard to the application of Federal and State law to crimes committed by a child with a disability.

5. The School Entity, when reporting an offense committed by a child with a disability, should ensure that copies of the special education and disciplinary records of the child are transmitted for consideration by the appropriate authorities to the Law Enforcement Authority to whom the incident was reported.

6. The School Entity, when reporting an incident under this section, may transmit copies of the child's special education and disciplinary records only to the extent that the transmission is permitted by FERPA.

[Describe any specific procedures to be followed for incidents involving a student with a disability having an IEP as required by 22 Pa. Code § 14.104 (relating to special education plans) or 22 Pa. Code Chapter 711 (relating to charter school and cyber charter school services and programs for children with disabilities)]

E. Upon notification of the incident to the Law Enforcement Authority, the School Entity shall provide as much of the following information as is available at the time of notification. In no event shall the gathering of information unnecessarily delay notification:

1. Whether the incident is in-progress or has concluded.
2. Nature of the incident.
3. Exact location of the incident.
4. Number of persons involved in the incident.
5. Names and ages of the individuals involved.
6. Weapons, if any, involved in the incident.
7. Whether the weapons, if any, have been secured and, if so, the custodian of the weapons.
8. Injuries involved.
9. Whether EMS or the Fire Department have been notified.
10. Identity of the school contact person.
11. Identity of the witnesses to the incident, if any.
12. Whether the incident involves a student with a disability and, if so, the type of disability and its impact on the student's behavior.
13. Other such information as is known to the school entity and believed to be relevant to the incident.

F. No later than September 30 of each year, the School Entity shall assemble and make ready for immediate deployment to its Incident Command Post the following information for the purpose of assisting the Law Enforcement Authority in responding to an emergency:

1. Blueprints or floor plans of the school buildings.
2. Aerial photo, map or layout of the school campus, adjacent properties and surrounding streets or roads.
3. Location(s) of predetermined or prospective command posts.
4. Current teacher/employee roster.
5. Current student roster.
6. Most recent school yearbook.
7. School fire-alarm shutoff location and procedures.

8. School sprinkler system shutoff location and procedures.
9. Gas/utility line layouts and shutoff valve locations.
10. Cable/satellite television shutoff location and procedures.
11. Other information the School Entity deems pertinent to assist local police departments in responding to an emergency.

III. Law Enforcement Authority Response

A. Depending on the totality of the circumstances, initial response by the Law Enforcement Authority may include:

1. For incidents in progress:
 - a. Meet with contact person and locate scene of incident.
 - b. Stabilize incident.
 - c. Provide/arrange for emergency medical treatment, if necessary.
 - d. Control the scene of the incident.
 - i. Secure any physical evidence at the scene.
 - ii. Identify involved persons and witnesses.
 - e. Conduct investigation.
 - f. Exchange information.
 - g. Confer with school officials to determine the extent of law enforcement involvement required by the situation.
2. Incidents not in progress:
 - a. Meet with contact person.
 - b. Recover any physical evidence.
 - c. Conduct investigation.
 - d. Exchange information.
 - e. Confer with school officials to determine the extent of law enforcement involvement required by the situation.
3. Incidents initially reported to the Law Enforcement Authority

If any incident described in sections IIA or IIB is initially reported to the Law Enforcement Authority, the Law Enforcement Authority shall proceed directly with its investigation, shall immediately notify the School Entity of the incident, and shall proceed as outlined in sections IIA through IIE.

B. Custody of Actors

1. Students identified as actors in reported incidents may be taken into custody at the discretion of the investigating law enforcement officer under any of the following circumstances:
 - a. The student has been placed under arrest.
 - b. The student is being placed under investigative detention.
 - c. The student is being taken into custody for the protection of the student.
 - d. The student's parent or guardian consents to the release of the student to law enforcement custody.
2. The investigating law enforcement officer shall take all appropriate steps to protect the legal and constitutional rights of those students being taken into custody.

IV. Assistance of School Entities

A. In Loco Parentis

1. Teachers, Guidance Counselors, Vice Principals and Principals in the public schools have the right to exercise the same authority as a parent, guardian or person in parental relation to such pupil concerning

conduct and behavior over the pupils attending a school during the time they are in attendance, including the time required in going to and from their homes.

2. School authorities' ability to stand in loco parentis over children does not extend to matters beyond conduct and discipline during school, school activities, or on a conveyance as described in the Safe Schools Act providing transportation to or from school or a school sponsored activity.

B. Notification of Parent or Guardian

1. Parents or guardians of all victims and suspects directly involved in an incident listed under Section IIA or IIB shall be immediately notified of the involvement, and they shall be informed about any notification regarding the incident that has been, or may be, made to the Law Enforcement Authority.

2. The School Entity shall document attempts made to reach the parents or guardians of all victims and suspects directly involved in incident listed under Section IIA or IIB.

C. Scope of School Entity's Involvement

1. General Principles: Once the Law Enforcement Authority assumes primary responsibility for a matter, the legal conduct of interviews, interrogations, searches, seizures of property, and arrests are within the purview of the Law Enforcement Authority. The School Entity shall defer to the Law Enforcement Authority on matters of criminal and juvenile law procedure, except as is necessary to protect the interests of the School Entity. The Law Enforcement Authority will keep the chief school administrator, or his designees, informed of the status of pending investigations.

2. Victims

a. The School Entity shall promptly notify the parent or guardian of a victim when the Law Enforcement Authority interviews that victim. The Law Enforcement Authority shall follow its policies and procedures when interviewing a victim to ensure the protection of the victim's legal and constitutional rights.

b. In the event a victim is interviewed by Law Enforcement Authority on school property, a guidance counselor or similar designated personnel may be present during the interview.

3. Witnesses

a. The School Entity shall promptly notify the parent or guardian of a witness when the Law Enforcement Authority interviews that witness. The Law Enforcement Authority shall follow its policies and procedures when interviewing a witness to ensure the protection of the witness's legal and constitutional rights.

b. In the event a witness is interviewed by the Law Enforcement Authority on school property, a guidance counselor or similar designated personnel should be present during the interview.

4. Suspects and Custodial Interrogation

a. The School Entity shall help the Law Enforcement Authority to secure the permission and presence of at least one parent or guardian of a student suspect before that student is interrogated by law enforcement authorities.

b. When a parent or guardian is not present, school authorities shall not stand in loco parentis (in the place of the parent/guardian) during an interview.

c. If an interested adult cannot be contacted, the School Entity shall defer to the investigating Law Enforcement Authority, which will protect the student suspect's legal and constitutional rights as required by law.

5. Conflicts of Interest

a. The parties to this Memorandum recognize that if a School Entity employee, contractor, or agent of the School Entity is the subject of an investigation, a conflict of interest may exist between the School Entity and the adult suspect.

b. Neither the individual that is the subject of the investigation, nor any person acting as his/her subordinate or direct supervisor, shall be present during Law Enforcement Authority's interviews of student co-suspects, victims or witnesses by the Law Enforcement Authority.

c. Neither the individual who is the subject of the investigation, nor his/her subordinate(s) and/or direct supervisor(s), shall be informed of the contents of the statements made by student co-suspects, victims or witnesses, except at the discretion of the Law Enforcement Authority or as otherwise required by law.

D. Reporting Requirements

All school entities are required to submit an annual report, which will include violence statistics and reports, to the Department of Education's Office for Safe Schools. This annual report must include all new incidents described in Sections IIA and IIB. Before submitting the required annual report, each chief school administrator and each police department having jurisdiction over school property of the School Entity shall do the following:

a. No later than thirty days prior to the deadline for submitting the annual report, the chief school administrator shall submit the report to the police department with jurisdiction over the relevant school property. The police department shall review the report and compare the data regarding criminal offenses and notification of law enforcement to determine its accuracy.

b. No later than fifteen days prior to the deadline for submitting the annual report, the police department shall notify the chief school administrator, in writing, whether the report accurately reflects police incident data. Where the police department determines that the report accurately reflects police incident data, the chief of police shall sign the report. Where the police department determines that the report does not accurately reflect police incident data, the police department shall indicate any discrepancies between the report and police incident data.

c. Prior to submitting the annual report, the chief school administrator and the police department shall attempt to resolve discrepancies between the report and police incident data. Where a discrepancy remains unresolved, the police department shall notify the chief school administrator and the office in writing.

d. Where a police department fails to take action as required under clause a or b, the chief school administrator shall submit the annual report and indicate that the police department failed to take action as required under clause a or b.

e. Where there are discrepancies between the School Entity's incident data and the police incident data, the following shall occur:

Both the School's Superintendent and The Chief of Police will document the reasoning of their respective entities stance upon the discrepancy. A meeting with the Beaver County District Attorney will be requested for mediation and for a binding decision to render a final and official recording upon the annual safe school's report. Any discrepancy must be rendered 30 days prior to July 31st of the mandated report deadline.

V. General Provisions

A. This Memorandum does not create any contractual rights or obligations between the signatory Law Enforcement Authority, the signatory School Entity, any other signatory authorities or entities, or their respective officers, employees, agents or representatives.

B. This Memorandum may be amended, expanded or modified at any time upon the written consent of the parties. It must be reviewed and re-executed within two years of the date of its original execution and every two years thereafter.

C. If changes in state or federal law require changes to this Memorandum, the parties shall amend this Memorandum.

D. All parties to this Memorandum will communicate fully and openly with each other in order to resolve any problems that may arise in the fulfillment of the terms of this Memorandum.

Pennsylvania Cyber Charter School:



Brian Hayden, C.E.O

8.14.2023

Date

Pittsburgh Police Department:



Chief Law Enforcement Authority

08/30/23

Date



The Pennsylvania Cyber Charter School

652 Midland Avenue, Midland, PA 15059

The purpose of this document is for the President of the governing board to affirm that the annual report information is accurate.

Steps to Complete this Section:

Note: Individual signatures required for each section.

1. Signature of President of the governing board and date signed for each section.
2. Upload Board Affirmation document which includes the Board President's signature and date signed.

Charter Annual Report Affirmation

I verify that all information and records in this charter school annual report are complete and accurate.

Affirmed on this 15th day of June, 2024
By: Stephen W. Robinson (Signature of Board President)
Stephen W. Robinson (Print Name)
President Board of Trustees

Charter School Law Affirmation

Pennsylvania's first Charter School Law was Act 22 of 1997, 24 P.S. § 17-1701-A et seq., which primarily became effective June 19, 1997, and has subsequently been amended.

The Charter School Law provides for the powers, requirements, and establishment of charter schools. The Charter School Law was passed to provide opportunities to teachers, parents, pupils and community members to establish and maintain schools that operate independently from the existing school district structure as a method to accomplish all of the following: (1) improve pupil learning; (2) increase learning opportunities for all pupils; (3) encourage the use of different and innovative teaching methods; (4) create new professional opportunities for teachers; (5) provide parents and pupils with expanded choices in types of educational opportunities that are available within the public school system; and (6) hold charter schools accountable for meeting measurable academic standards and provide the school with a method to establish accountability systems.

The charter school assures that it will comply with the requirements of the Charter School Law and any provision of law from which the charter school has not been exempted, including Federal laws and regulations governing children with disabilities. The charter school also assures that it will comply with the policies, regulations and procedures of the Pennsylvania Department of Education (Department).

Additional information about charter schools is available on the Pennsylvania Department's website at: <http://www.education.state.pa.us>.

Affirmed on this 12th day of June, 2024

By Stephen W. Robinson (Signature of Board President)

Stephen W. Robinson (Print Name)

President Board of Trustees

Ethics Act Affirmation

Pennsylvania's current Public Official and Employee Ethics Act (Ethics Act), Act 93 of 1998, Chapter 11, 65 Pa.C.S. § 1101 et seq., became effective December 14, 1998 and has subsequently been amended.

The Ethics Act provides that public office is a public trust and that any effort to realize personal financial gain through public office other than compensation provided by law is a violation of that trust. The Ethics Act was passed to strengthen the faith and confidence of the people of Pennsylvania in their government. The Pennsylvania State Ethics Commission (Commission) administers and enforces the provisions of the Ethics Acts and provides guidance regarding its requirements.

The regulations of the Commission set forth the procedures applicable to all proceedings before the Commission as well as for the administration of the Statement of Financial Interests filing requirements. See 51 Pa. Code § 11.1 et seq.

The charter school assures that it will comply with the requirements of the Ethics Act and with the policies, regulations and procedures of the Commission. Additional information about the Ethics Act is available on the Commission's website at: <http://www.ethics.state.pa.us>.

Affirmed on this 15th day of June, 2024
By: Stephen W. Robinson (Signature of Board President)
Stephen W. Robinson (Print Name)
President Board of Trustees

Charter Annual Background Check Affirmation

I certify that, as of this date, the above referenced LEA is in compliance with all applicable provisions of Sections 111 and 111.1 of the Public School Code of 1949.

Affirmed on this 15th day of June, 2024
By: Stephen W. Robinson (Signature of Board President)
Stephen W. Robinson (Print Name)

President

Board of Trustees

Charter Annual Administrative Certification Affirmation

All public school principals, including charter and cyber charter school principals, are subject to the applicable certification requirements of the Public School Code (24 P.S. § 11-1109) as well as any Act 45 continuing education and Pennsylvania Inspired Leaders (PIL) requirements. In keeping with the intent of section 1109, any person who devotes half or more of their time to supervision or administration in a public school, without an identified principal, is serving as the "principal" of the school regardless of the locally titled position (i.e., school director, head teacher, etc.). Such individuals must hold a valid administrative certificate and comply with all applicable Act 45 and PIL requirements. In addition, the public school should properly identify the individual as a principal in PIMS/PERMS regardless of the local title utilized.

The Charter School assures that the Public School Code (24 P.S. § 11-1109) as well as any Act 45 continuing education and Pennsylvania Inspired Leaders (PIL) requirements are met as outlined above.

Affirmed on this 12th day of June, 2024

By: Stephen W. Robinson (Signature of Board President)

Stephen W. Robinson (Print Name)

President Board of Trustees

Identification of Students with Specific Learning Disabilities using Response to Intervention Assurance/Affirmation

If the Charter School has received approval from PDE to utilize a Response to Intervention method to identify students with Specific Learning Disabilities, the Charter School will assure implementation with fidelity for the duration of this plan.

Affirmed on this 12th day of June, 2024

By: Stephen W. Robinson (Signature of Board President)

Stephen W. Robinson (Print Name)

President Board of Trustees