

Attachment 28

PDE Educator, Parent, and Student
Survey Results

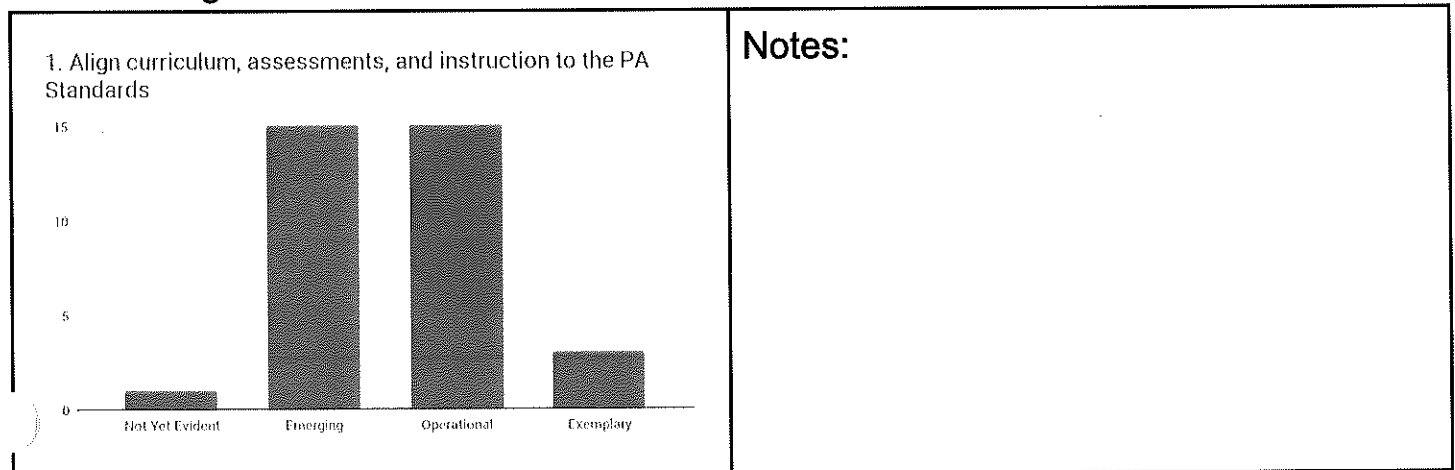
Central PA Digital LFCS

Educator Survey: 17 responses
Parent Survey: 39 responses
Student Survey: 107 responses

Focus on Continuous Improvement of Instruction

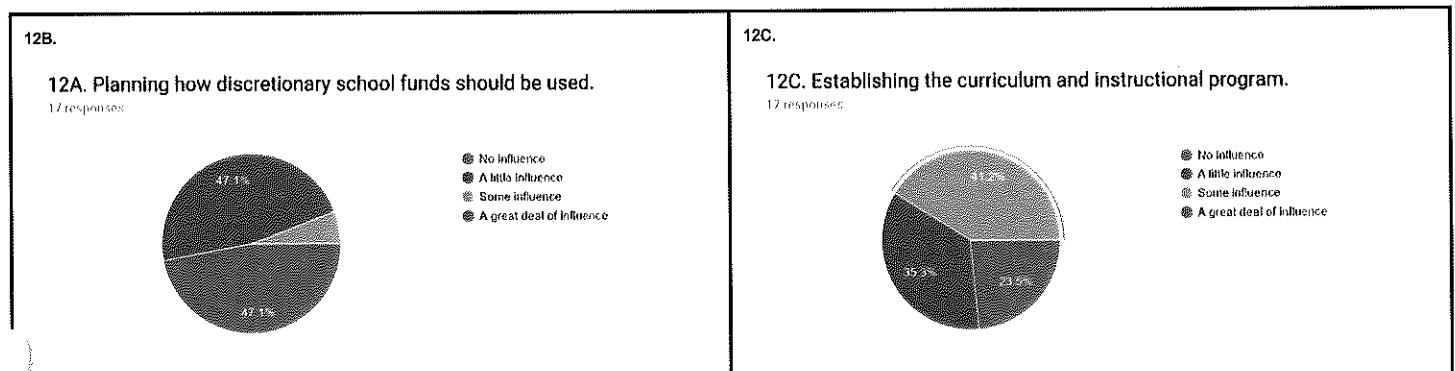
1. Align curriculum, assessments, and instruction to the PA Standards

Team Rating:



Educator Survey:

12. How much influence do faculty and staff have over school policy in each of the areas below?

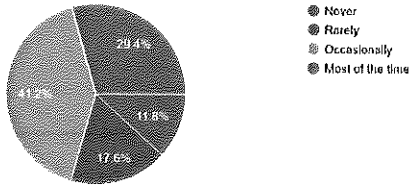


14. To what extent does this school...

14B.

14B. Included enough time to think carefully about, try, and evaluate new ideas?

17 responses

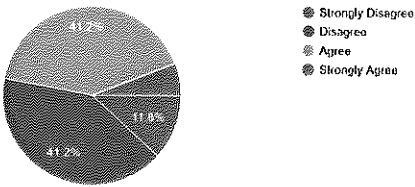


15. To what extent do you agree with the following:

16D.

15D. Curriculum, instruction, and learning materials are well coordinated across the different grade levels at this school.

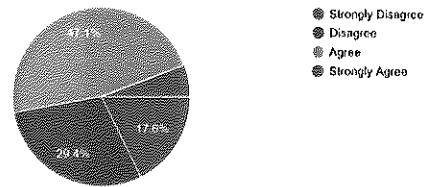
17 responses



16E.

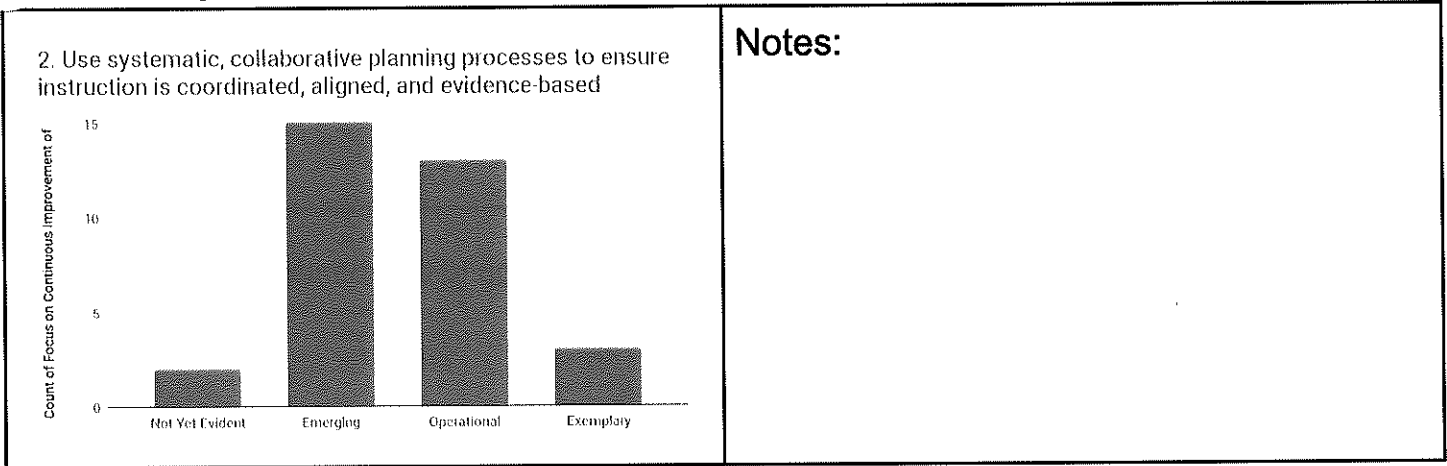
15E. There is consistency in curriculum, instruction, and learning materials among teachers in the same grade level at this school.

17 responses



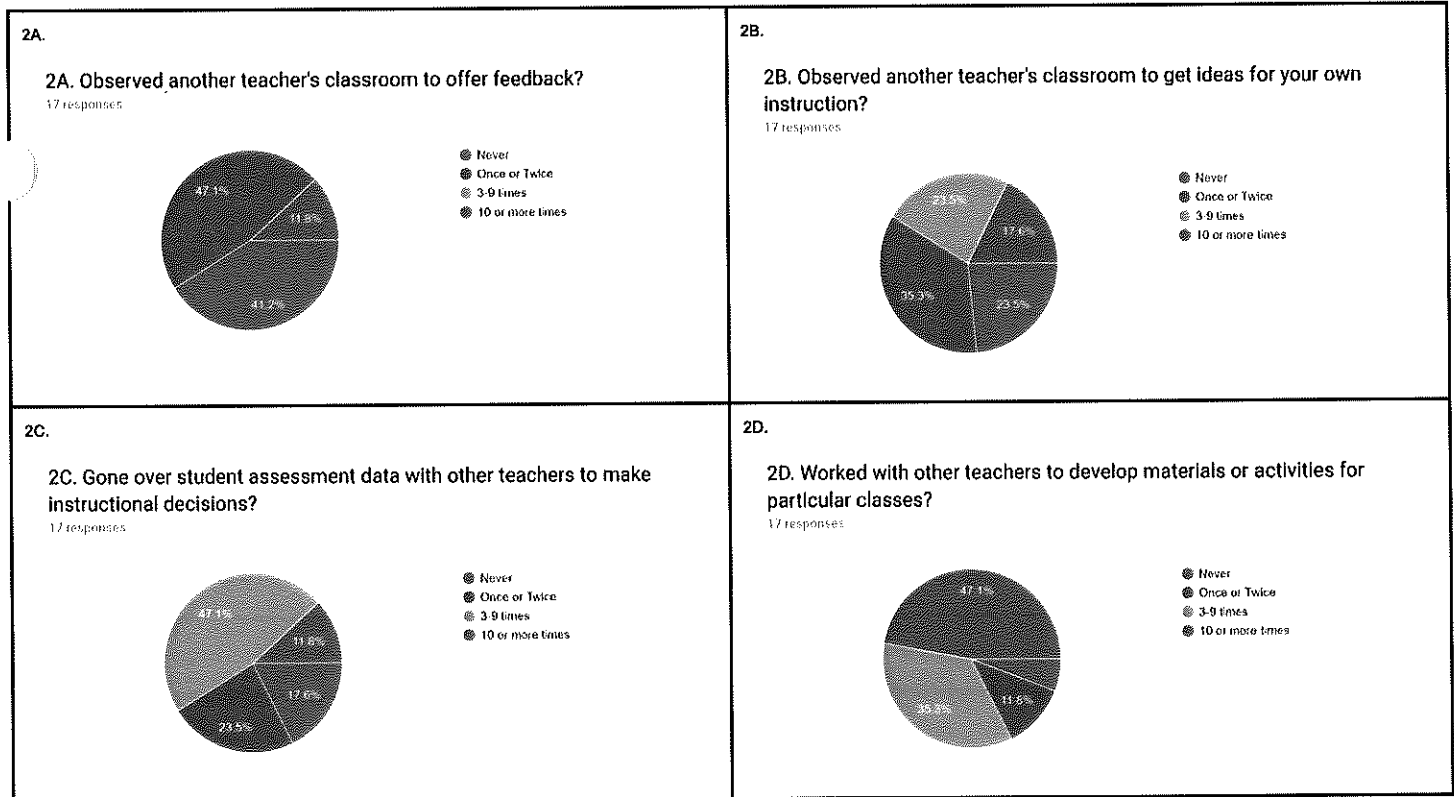
2. Use systematic, collaborative planning processes to ensure instruction is coordinated, aligned, and evidence-based

Team Rating:



Educator Survey:

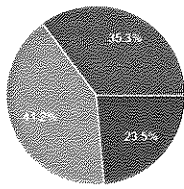
2. This school year, how often have you...



2E.

2E. Worked on instructional strategies with other teachers?

17 responses



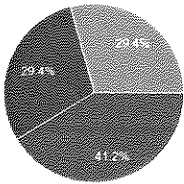
- Never
- Once or Twice
- 3-9 times
- 10 or more times

4. During a typical week, how much time is formally set aside for you to collaborate with one or more teachers during work hours?

4

4. During a typical week, how much time is formally set aside for you to collaborate with one or more teachers during work hours?

17 responses



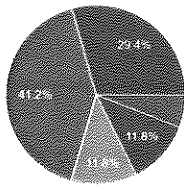
- No time
- Less than 30 minutes
- 30-60 minutes
- 60 minutes to 2 hours
- More than 2 hours

5. How many faculty and staff in this school...

5C.

5C. Feel responsible to help each other do their best?

17 responses

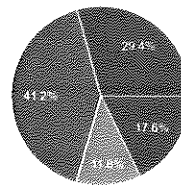


- None
- Some
- About half
- Most
- All

5D.

5D. Feel responsible that all students learn?

17 responses



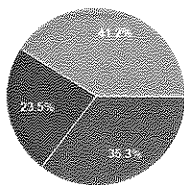
- None
- Some
- About half
- Most
- All

12. How much influence do faculty and staff have over school policy in each of the areas below?

12B.

12B. Determining which books and other instructional materials are used in classrooms.

17 responses

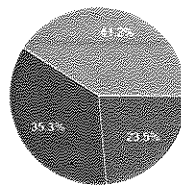


- No influence
- A little influence
- Some influence
- A great deal of influence

12C.

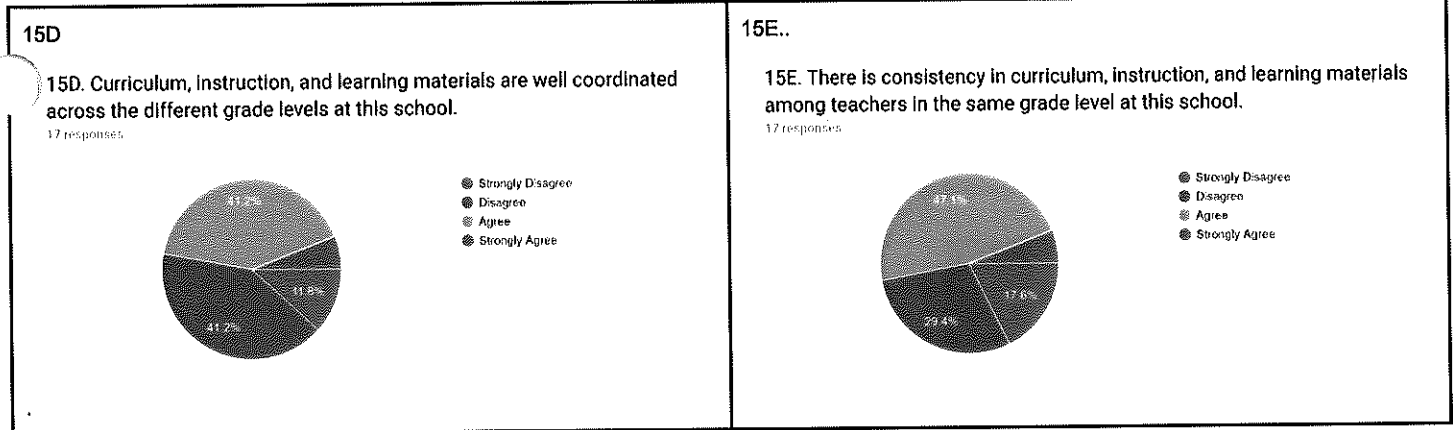
12C. Establishing the curriculum and instructional program.

17 responses



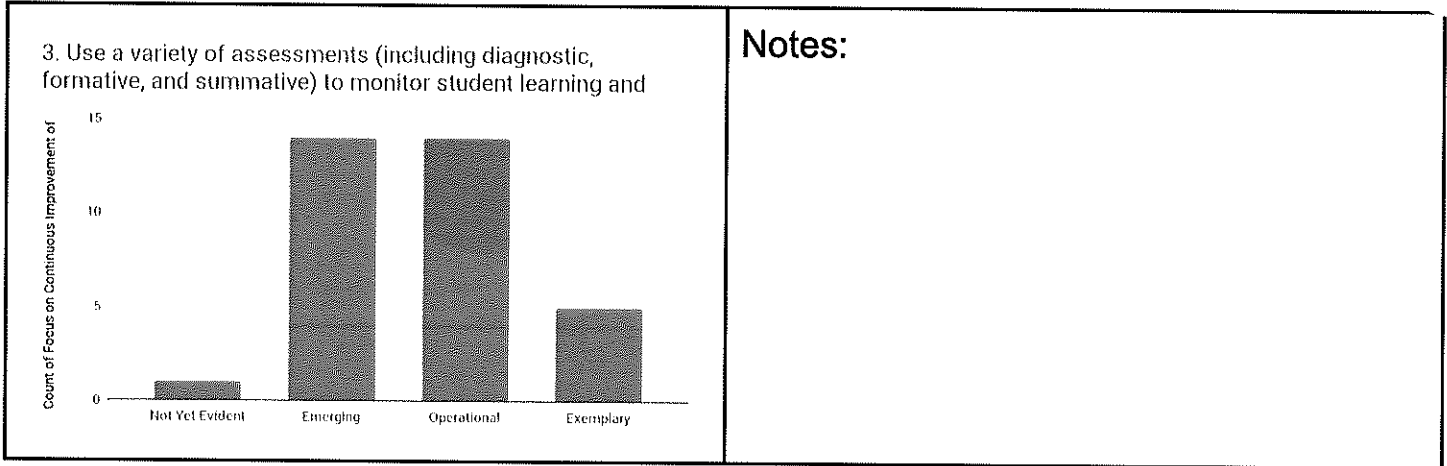
- No influence
- A little influence
- Some influence
- A great deal of influence

15. To what extent do you agree with the following:



3. Use a variety of assessments (including diagnostic, formative, and summative) to monitor student learning and adjust programs and instructional practices

Team Rating:



Educator Focus Group:

6. How do you use assessments to monitor student learning? How are these data used for decision-making?

There are assessments embedded in the existing classes. Use universal screener MAPS, three times a year. Ability to personalize based on results is difficult within the existing curriculum. Sme interventions are used such as IXL but students still struggle.

Student focus group:

6. How do you get to show your teachers what you have learned? (prompt for a variety of examples like the list below)

We can show them when we come to learning lab, when we have zoom sessions, by finishing assignments, tests, getting good grades, and projects, . We can also message them and tell them things if needed.

I don't like how we have to request to take content assessments sometimes we can take it right after or have to wait to take it

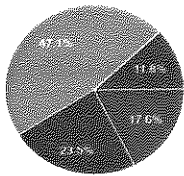
Educator survey:

2. This school year, how often have you...

2c

2C. Gone over student assessment data with other teachers to make instructional decisions?

17 responses

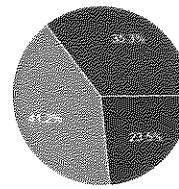


- Never
- Once or Twice
- 3-9 times
- 10 or more times

2e

2E. Worked on instructional strategies with other teachers?

17 responses



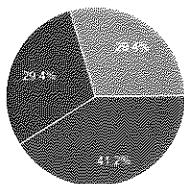
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Q4

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17 responses



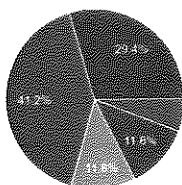
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5. How many faculty and staff in this school...

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5C. Feel responsible to help each other do their best?

17 responses

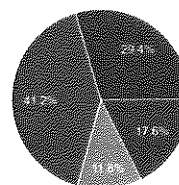


- None
- Some
- About half
- Most
- All

5d

5D. Feel responsible that all students learn?

17 responses



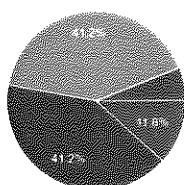
- None
- Some
- About half
- Most
- All

15. How much do you agree with the following statements?

15d

15D. Curriculum, instruction, and learning materials are well coordinated across the different grade levels at this school.

17 responses

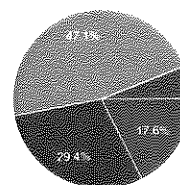


- Strongly Disagree
- Disagree
- Agree
- Strongly Agree

15e

15E. There is consistency in curriculum, instruction, and learning materials among teachers in the same grade level at this school.

17 responses



- Strongly Disagree
- Disagree
- Agree
- Strongly Agree

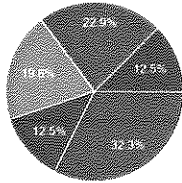
Student survey:

14. In your ENGLISH/READING/LITERATURE class this year, how often do you do the following

14a

14A. Debate the meaning of a reading.

96 responses

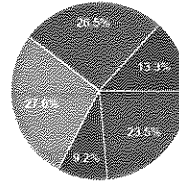


- Never
- Once or twice a semester
- Once or twice a month
- Once or twice a week
- Almost every day

14b

14B. Discuss connections between a reading and real life people or situations.

98 responses

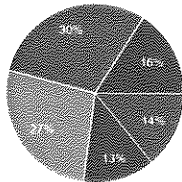


- Never
- Once or twice a semester
- Once or twice a month
- Once or twice a week
- Almost every day

14c

14C. Discuss how culture, time, or place affects an author's writing.

100 responses

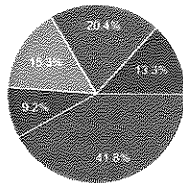


- Never
- Once or twice a semester
- Once or twice a month
- Once or twice a week
- Almost every day

14d

14D. Improve a piece of writing as a class or with partners.

98 responses

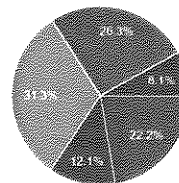


- Never
- Once or twice a semester
- Once or twice a month
- Once or twice a week
- Almost every day

14e

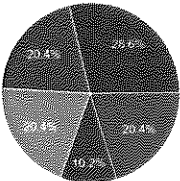
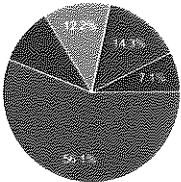
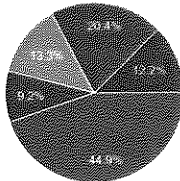
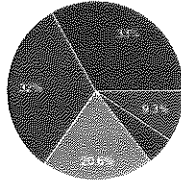
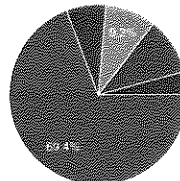
14E. Rewrite a paper or essay in response to comments.

99 responses



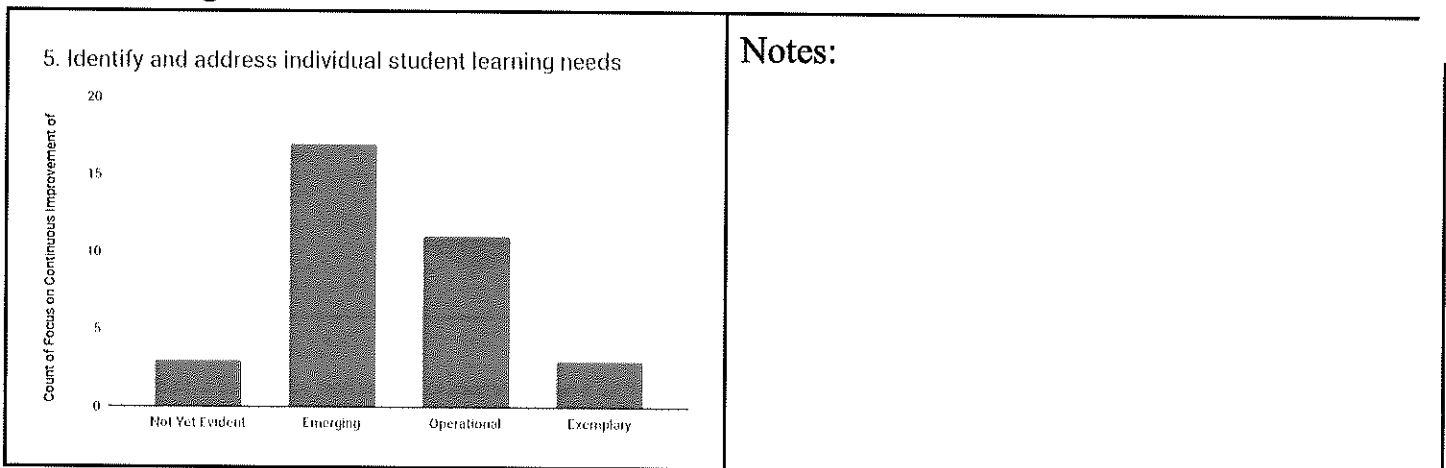
- Never
- Once or twice a semester
- Once or twice a month
- Once or twice a week
- Almost every day

15. In your MATH class this year, how often do you do the following?

<p>15a</p> <p>15A. Apply math to situations in life outside of school. 98 responses:</p>  <ul style="list-style-type: none"> ● Never ● Once or twice a semester ● Once or twice a month ● Once or twice a week ● Almost every day 	<p>15b</p> <p>15B. Discuss possible solutions to problems with other students. 98 responses:</p>  <ul style="list-style-type: none"> ● Never ● Once or twice a semester ● Once or twice a month ● Once or twice a week ● Almost every day
<p>15c</p> <p>15C. Explain how you solved a problem to the class. 98 responses:</p>  <ul style="list-style-type: none"> ● Never ● Once or twice a semester ● Once or twice a month ● Once or twice a week ● Almost every day 	<p>15d</p> <p>15D. Write a few sentences to explain how you solved a math problem. 97 responses:</p>  <ul style="list-style-type: none"> ● Never ● Once or twice a semester ● Once or twice a month ● Once or twice a week ● Almost every day
<p>15e</p> <p>15E. Write a math problem for other students to solve. 98 responses:</p>  <ul style="list-style-type: none"> ● Never ● Once or twice a semester ● Once or twice a month ● Once or twice a week ● Almost every day 	Empty cell

4. Identify and address individual student needs

Team Rating:



Educator Focus Groups:

6. How do you use assessments to monitor student learning? How are these data used for decision-making?

There are assessments embedded in the existing classes. Use universal screener MAPS, three times a year. Ability to personalize based on results is difficult within the existing curriculum. Some interventions are used such as IXL but students still struggle.

7. What systems are in place to ensure students know their individual learning goals and needs and can advocate for those needs?

Each Tuesday, check-ins happen with all students, to set goals and pacing. The students know that they can reach out to gain help with this. They can reach out in the evening from 5-8 pm to the part time instructors, who have to sign up for 2 hours a week to complete, students don't seem to take advantage of that. Learning guides and instructors communicate regularly regarding student progress. Learning guides check in with parents every two weeks to maintain open communication. Upon enrollment, 7-12 complete the Own It profile, helps teachers know what they are looking for then, teachers try to model smart goals, every year, returning learners re-assess their profile in Own It. Special Ed uses more, as it is part of a transition piece, not embedded in ConnectU, ConnectU is 1/2 credit elective right now, next year, it will be embedded into the two credits of college and career readiness.

Student Focus Groups:

4. Do all students have access to the programs and services they need? Is there anything you need that isn't offered to you?

I think everyone has access to the things they need. If someone doesn't have a printer then the school lends us one to use. If you need help then you have Zoom, Google hangouts, and learning labs.

If we need/want a specific program or if we want art class or something like that we can talk to the principal and see what we can do about it

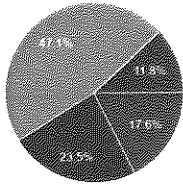
Educator Survey:

2. This school year, how often have you...

2c

2C. Gone over student assessment data with other teachers to make instructional decisions?

17 responses

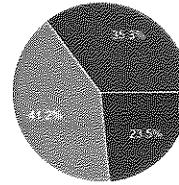


- Never
- Once or Twice
- 3-9 times
- 10 or more times

2e

2E. Worked on instructional strategies with other teachers?

17 responses



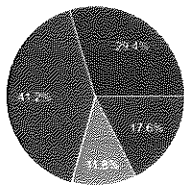
- Never
- Once or Twice
- 3-9 times
- 10 or more times

5. How many faculty and staff in this school...

5d

5D. Feel responsible that all students learn?

17 responses

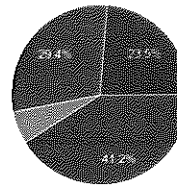


- None
- Some
- About half
- Most
- All

5f

5F. Feel responsible when students in this school fail?

17 responses



- None
- Some
- About half
- Most
- All

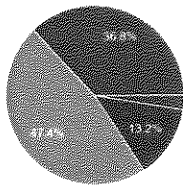
Parent Survey:

6. How much do you agree with the following statements?

6b

6B. My child's school meets the specific nonacademic needs of my child (for example, behavioral and social-emotional needs).

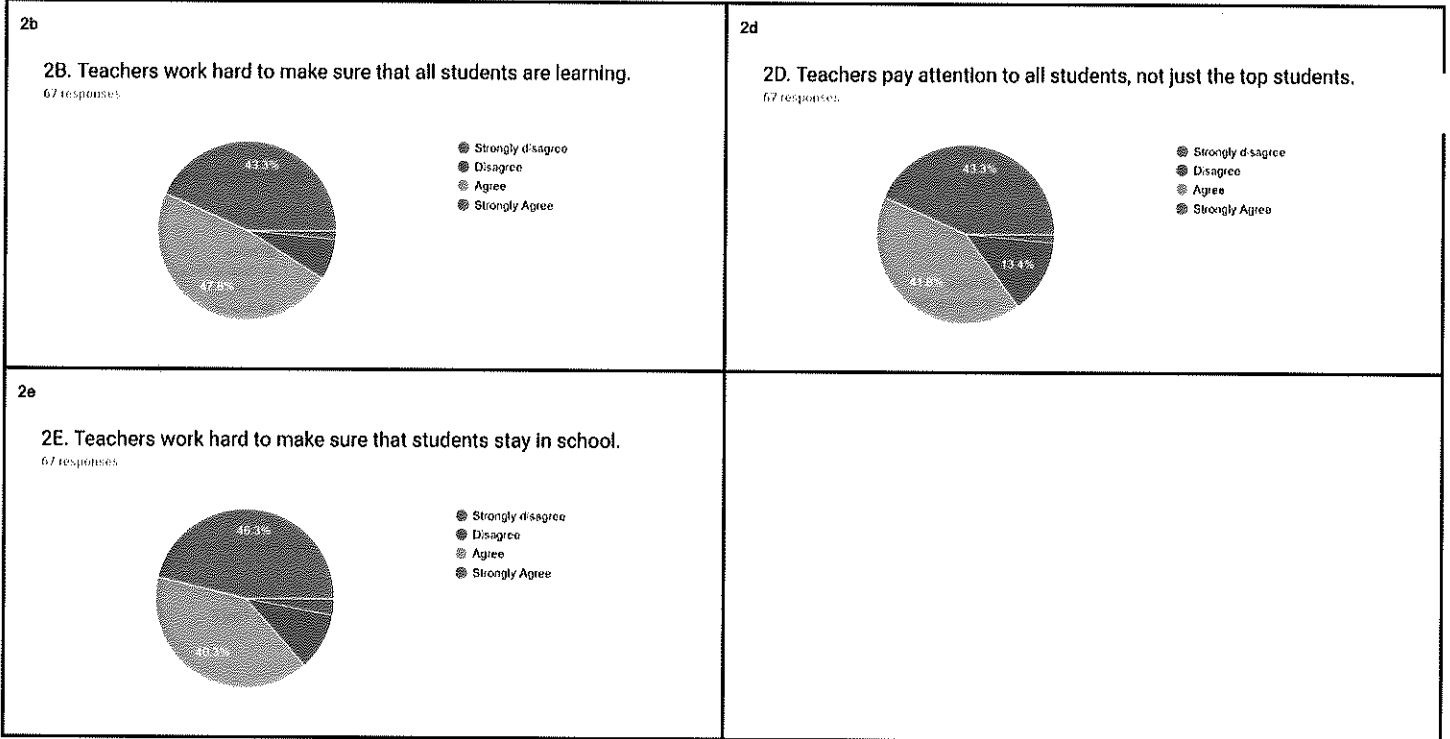
39 responses



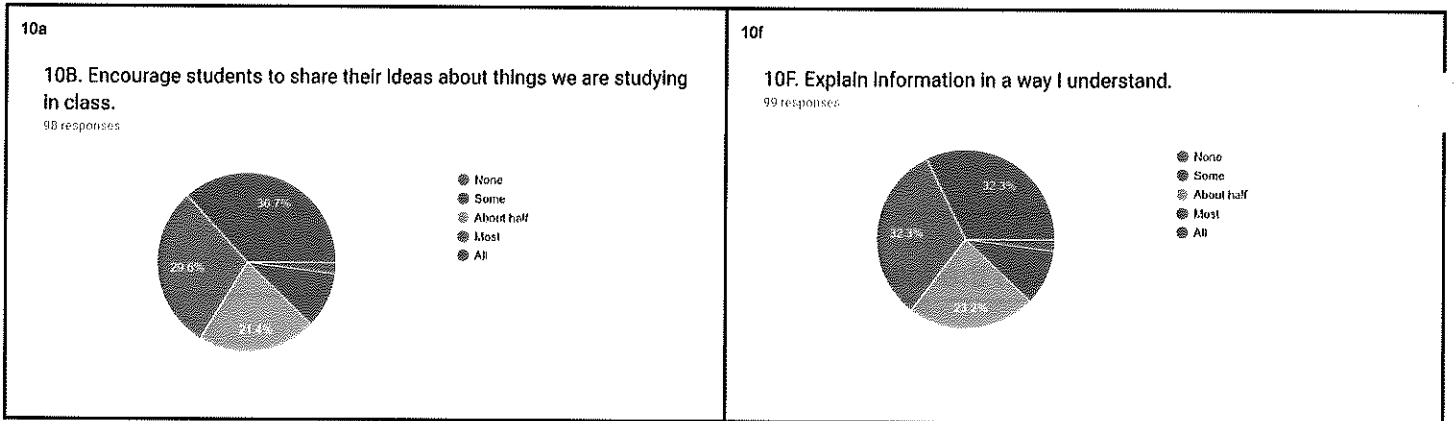
- Strongly disagree
- Disagree
- Agree
- Strongly Agree

Student Survey:

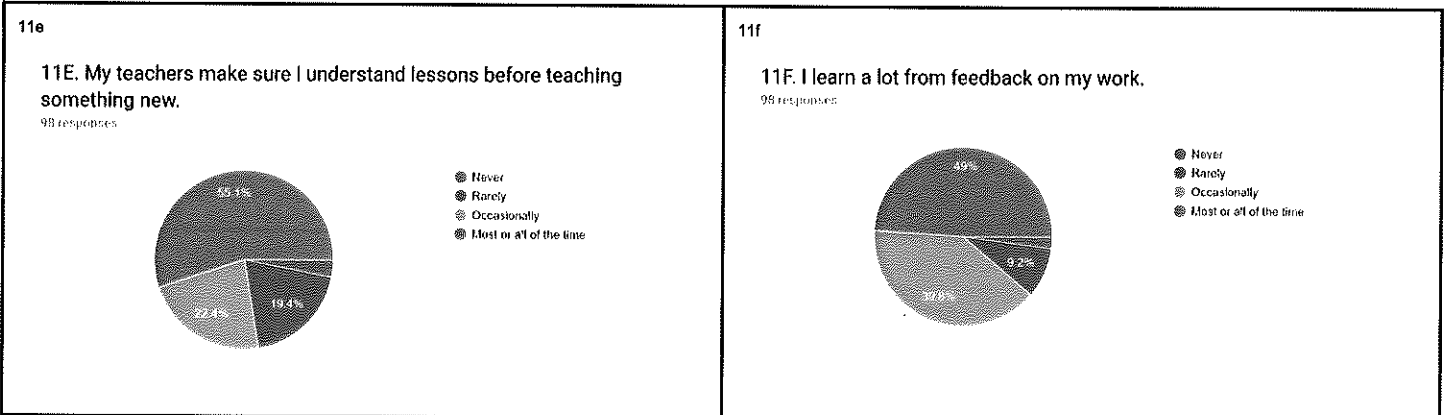
2. How much do you disagree or agree with the following statements? At my high school...



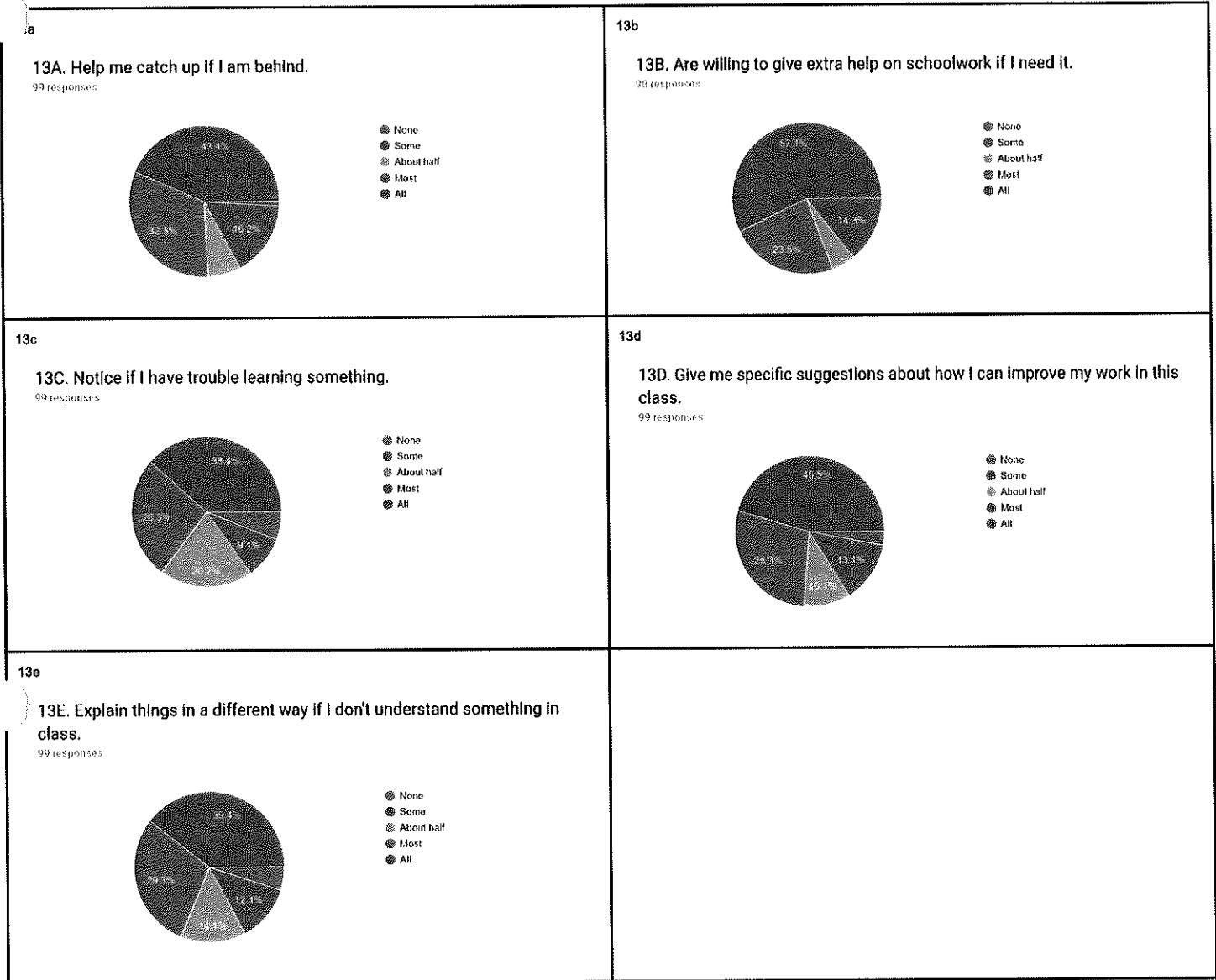
10. How much do you agree with the following statements about teachers across your classes? My teachers...



11. How often do the following things happen in your classes?

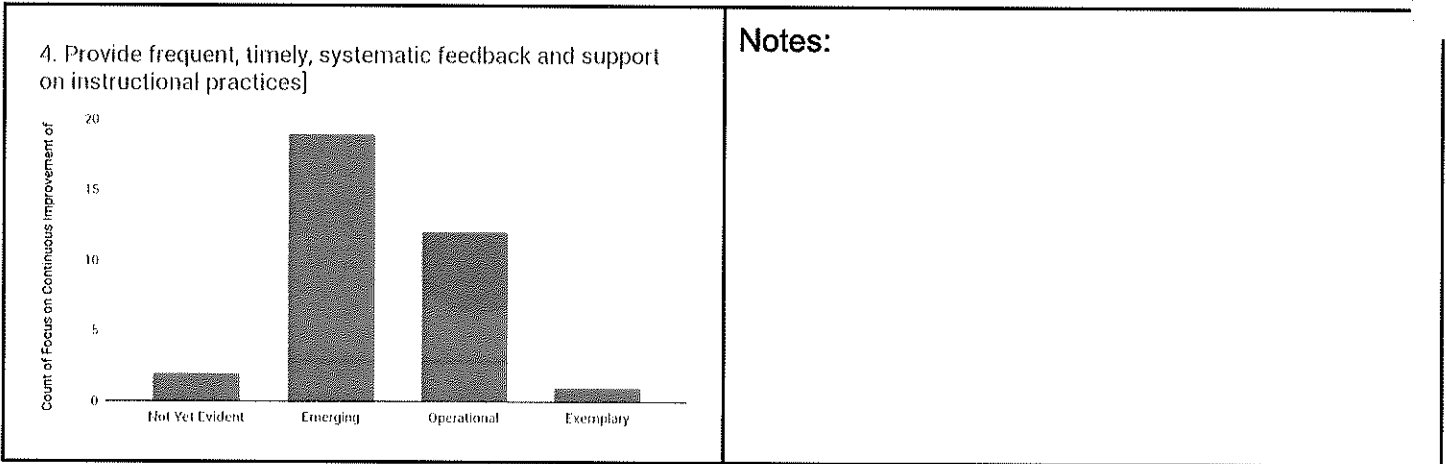


13. How much do you agree with the following statements about teachers across your classes? My teachers...



5. Provide frequent, timely, and systematic feedback and support on instruction

Team Rating:

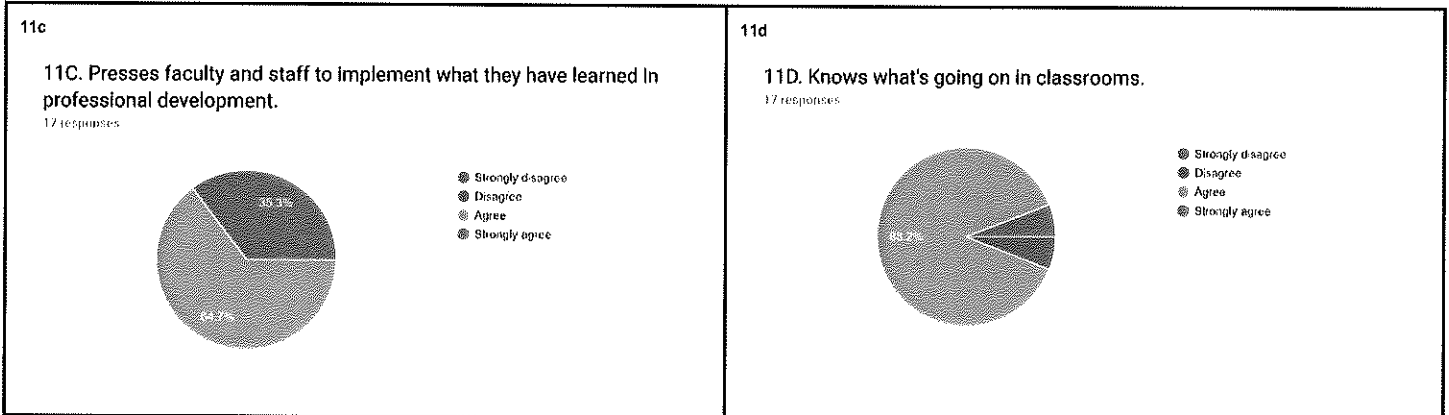


Educator Focus Group:

8. How often are classroom observations conducted? Who conducts them and for what purpose? How do you receive feedback after classroom observations?
The principal views the course launches weekly. Course launches provide an overview of the requirements for each course for the week ahead. All courses are accessible by the administrative team. Principal does classroom observations, usually gives face to face feedback, gives paper based feedback, not sure how often, maybe middle of the year and end of year. Teacher evaluation is based on the "summit look-fors", pretty thorough, however it seems as if the observation is focused on a single part of the job (courses taught) as opposed to all of the work (student mentoring, learning guide, special education, committees, MTSS).

Educator Survey:

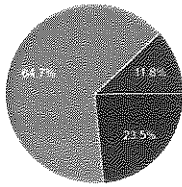
11. Please indicate the extent to which you agree with each of the following. A member of the school leadership team...



11e

11E. Provides me with useful feedback to improve my teaching.

17 responses

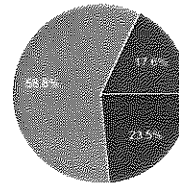


- Strongly disagree
- Disagree
- Agree
- Strongly agree

11f

11F. Has provided me with the support I need to improve my teaching.

17 responses

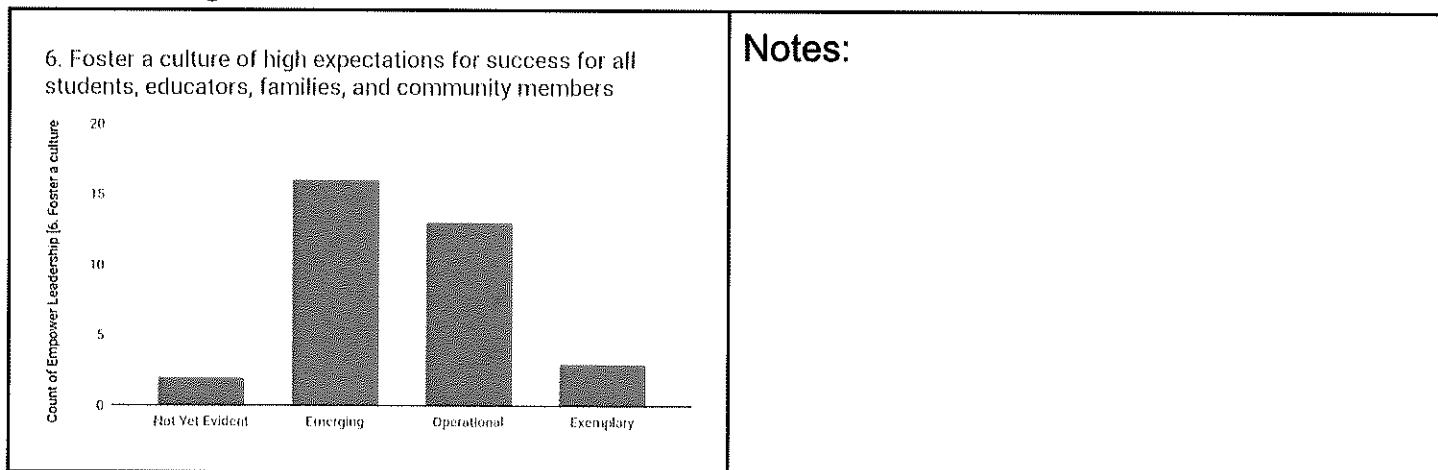


- Strongly disagree
- Disagree
- Agree
- Strongly agree

Empower Leadership

6. Foster a culture of high expectations for success for all students, educators, families, and community members

Team Rating:



Educator Focus Group:

2. How would you describe the leadership model at this school?

The leadership model uses an administrative team that primarily makes decisions based on some feedback from teachers, learning guides, students, and parents. The principal does a great job and has a good heart. The Focus Group members felt they could approach any of the members of the administrative team. There was a wondering as to whether the admin team actually hears or understands when there are concerns.

The CEO of the school holds Monday meetings weekly and records each for viewing at future times. The purpose of the Monday meeting is communication about the relevant and priority issues and upcoming events with the school.

5. Do school leaders set expectations for your classroom practice?

Yes. Instructors are to provide course launches weekly and offer online hours for chatting, grading and providing student feedback. The course launch outlines the weekly requirements for the course and are accessible to the learning guides who check in with students weekly to monitor their progress. Leadership makes efforts to ensure the expectations are clear and consistent across the board.

7. What systems are in place to ensure students know their individual learning goals and needs and can advocate for those needs?

Each Tuesday, check-ins happen with all students, to set goals and pacing. The students know that they can reach out to gain help with this. They can reach out in the evening from 5-8 pm to the part time instructors, who have to sign up for 2 hours a week to complete, students don't seem to take advantage of that. Learning guides and instructors communicate regularly regarding student progress. Learning guides check in with parents every two weeks to maintain open communication.

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Student Focus Group:

1. Do you think your school has high expectations for your learning? How do you know?

I think it does have high expectations but nothing too high that'll stress us out.; I think that our school follows with our own goals and helps make our own expectations;

They remind us to get work done and have learning labs that help us so we can finish all of our work slowly; by helping us when we need it;

They really attempt to push us to our objectives and our assessments and always remind us when we should be ahead

3. What are your school's goals? How do you know if your school is achieving those goals?

I think just to stay on track with your work and to pass the grade you're in ⁱⁿ on a good note.

To help us as much as possible with our work and to get us throughout the year without flunking out, and they are always very helpful with that

To help us and push us but not to hard

I can see my progress growing the more they put effort into helping me, as I way failing all of my classes in the beginning of the year and now that I asked for the help I needed I am close to passing again

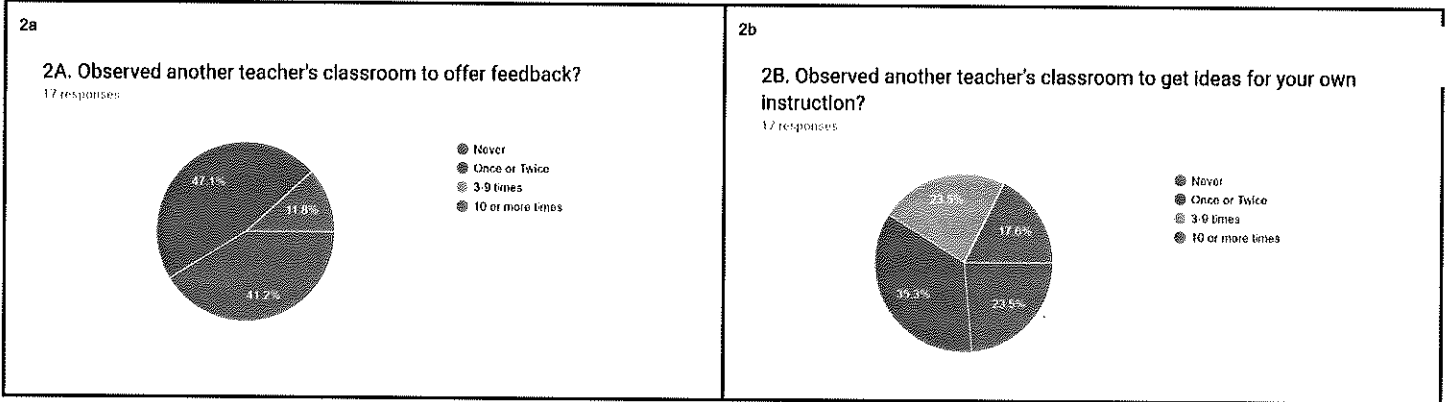
We have learning labs that help us and push us to the goals and the teachers have told me that I'm slowly catching up, so I know at least I'm trying to achieve them. I'm sure others are too.

5. How do you know what skills you need to learn this year? Besides report cards, how do your teachers let you know how you are doing in learning these skills?

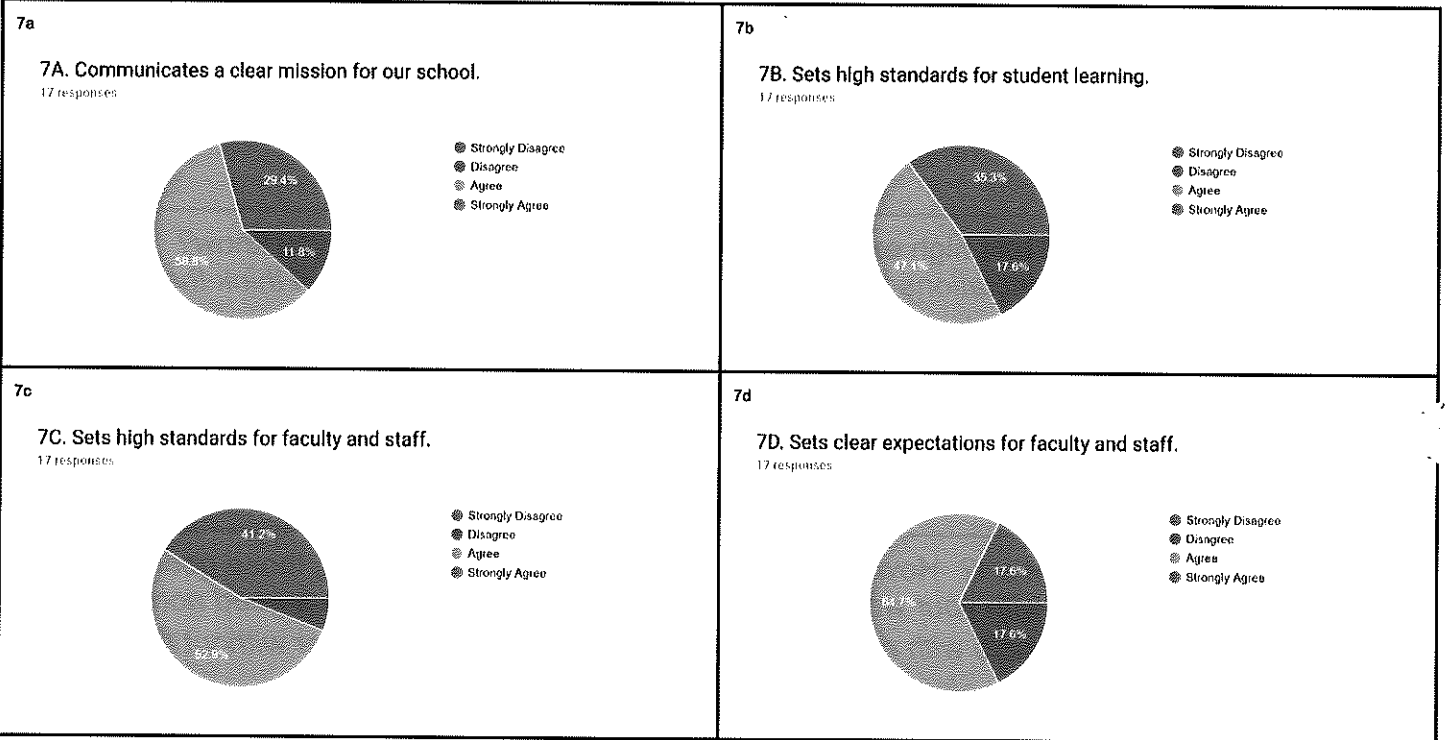
Teachers messaged and do weekly check ups, they will tell you to focus more on that skill/subject that is needed and to work harder ⁱⁿ on it.

Educator Survey:

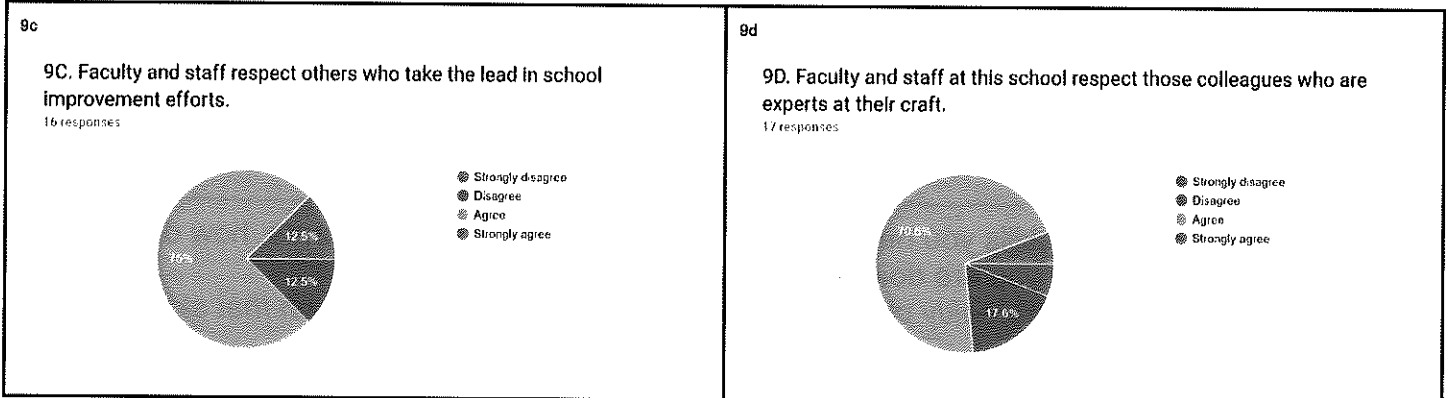
2. This school year, how often have you...



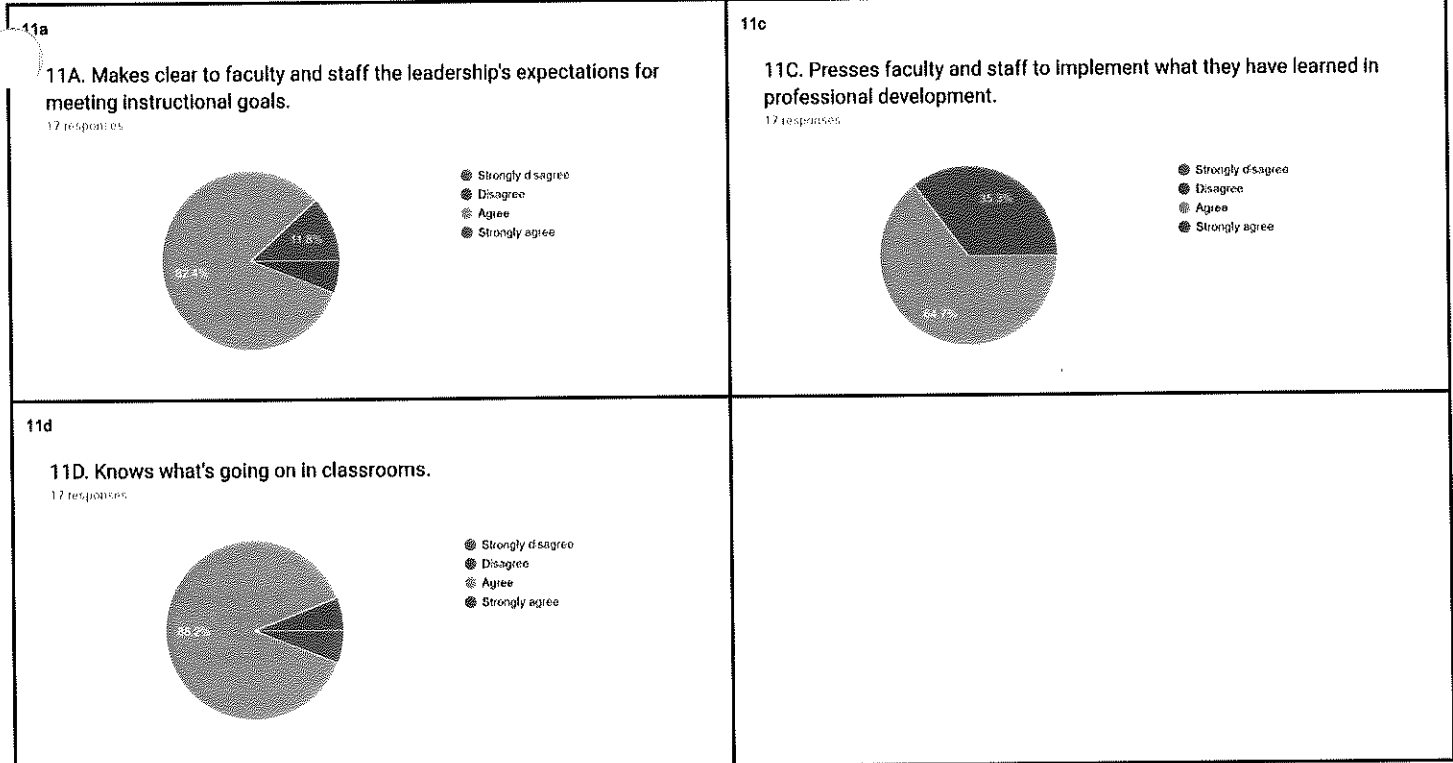
7. How much do you agree with the following statements? The leadership team at this school...



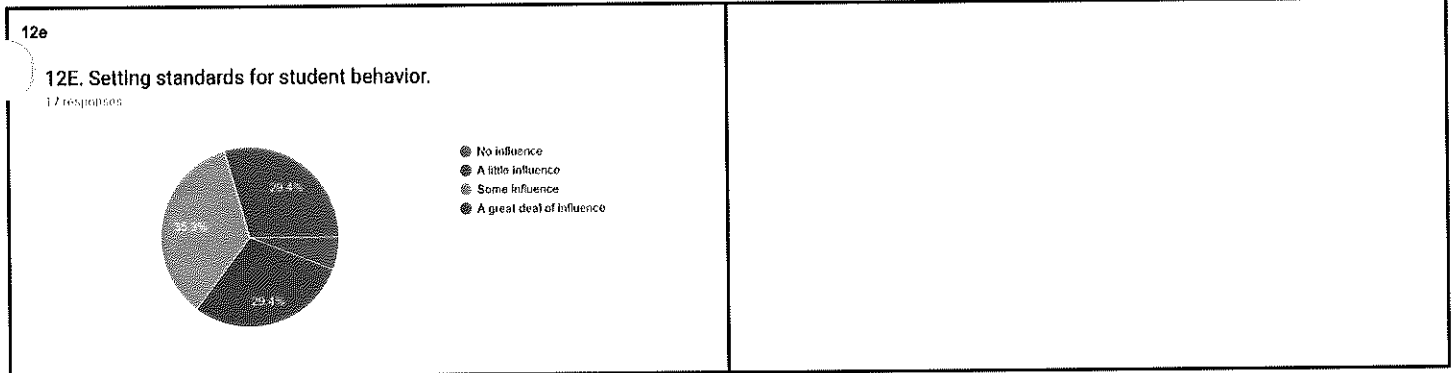
9. How much do you agree with the following statements?



11. How much do you agree with the following statements? A member of the school leadership team...

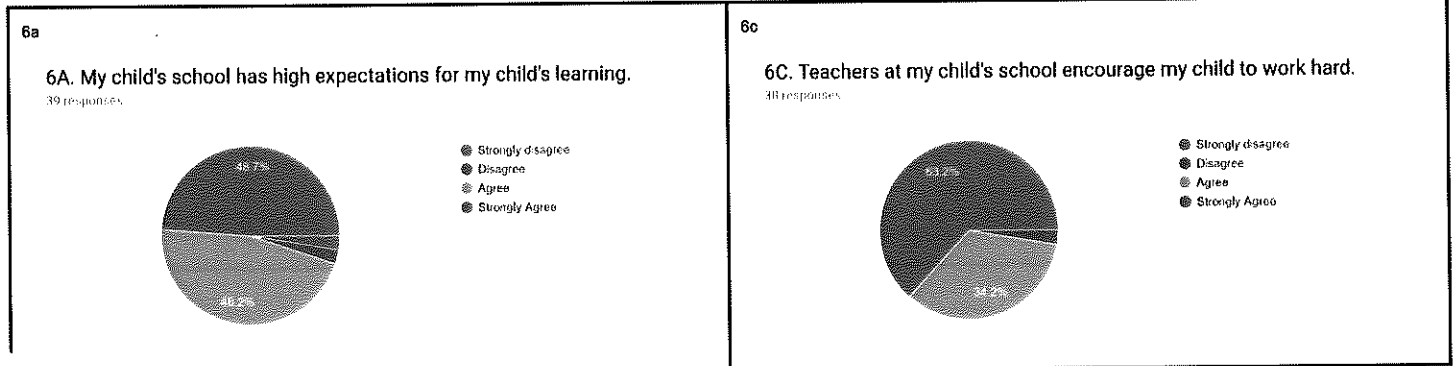


12. How much influence do faculty and staff have in each of the following areas?



Parent Survey:

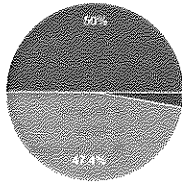
6. How much do you agree with the following statements?



6d

6D. Teachers at my child's school give helpful comments on homework/independent work, classwork, and tests.

38 responses



- Strongly disagree
- Disagree
- Agree
- Strongly Agree

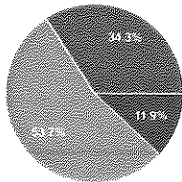
Student Survey:

2. How much do you agree with the following statements? At my high school...

2a

2A. Teachers make sure that all students are planning for life after graduation.

67 responses

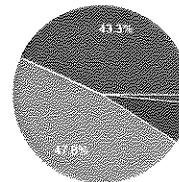


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

2b

2B. Teachers work hard to make sure that all students are learning.

67 responses

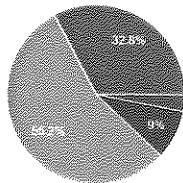


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

2c

2C. High school is seen as preparation for the future.

67 responses

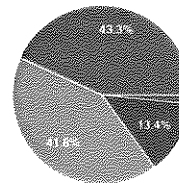


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

2d

2D. Teachers pay attention to all students, not just the top students.

67 responses

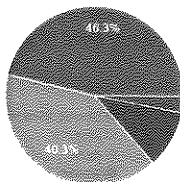


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

2e

2E. Teachers work hard to make sure that students stay in school.

67 responses



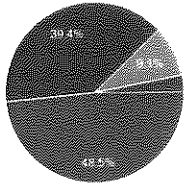
- Strongly disagree
- Disagree
- Agree
- Strongly Agree

7. How many students in your school. . .

7a

7A. Feel it is important to work on my school work daily?

99 responses

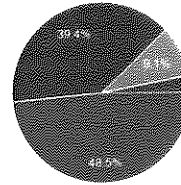


- Very important
- Important
- Somewhat important
- Not important

7b

7A. Feel it is important to work on my school work daily?

99 responses

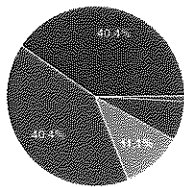


- Very important
- Important
- Somewhat important
- Not important

7c

7C. Think doing homework/independent work is important?

99 responses

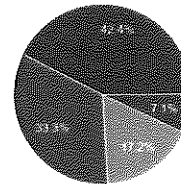


- None
- Some
- About half
- Most
- All

7d

7D. Try hard to get good grades?

99 responses



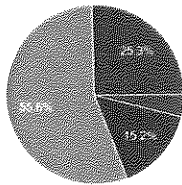
- None
- Some
- About half
- Most
- All

8. How much do you agree with the following statements?

8a

8A. I always study for tests.

99 responses

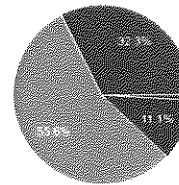


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

8b

8B. I set aside time to do my homework/independent work and study.

99 responses

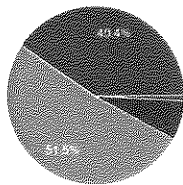


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

8c

8C. I try to do well on my schoolwork even when it isn't interesting to me.

99 responses

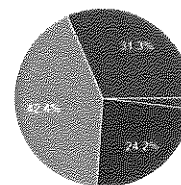


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

8d

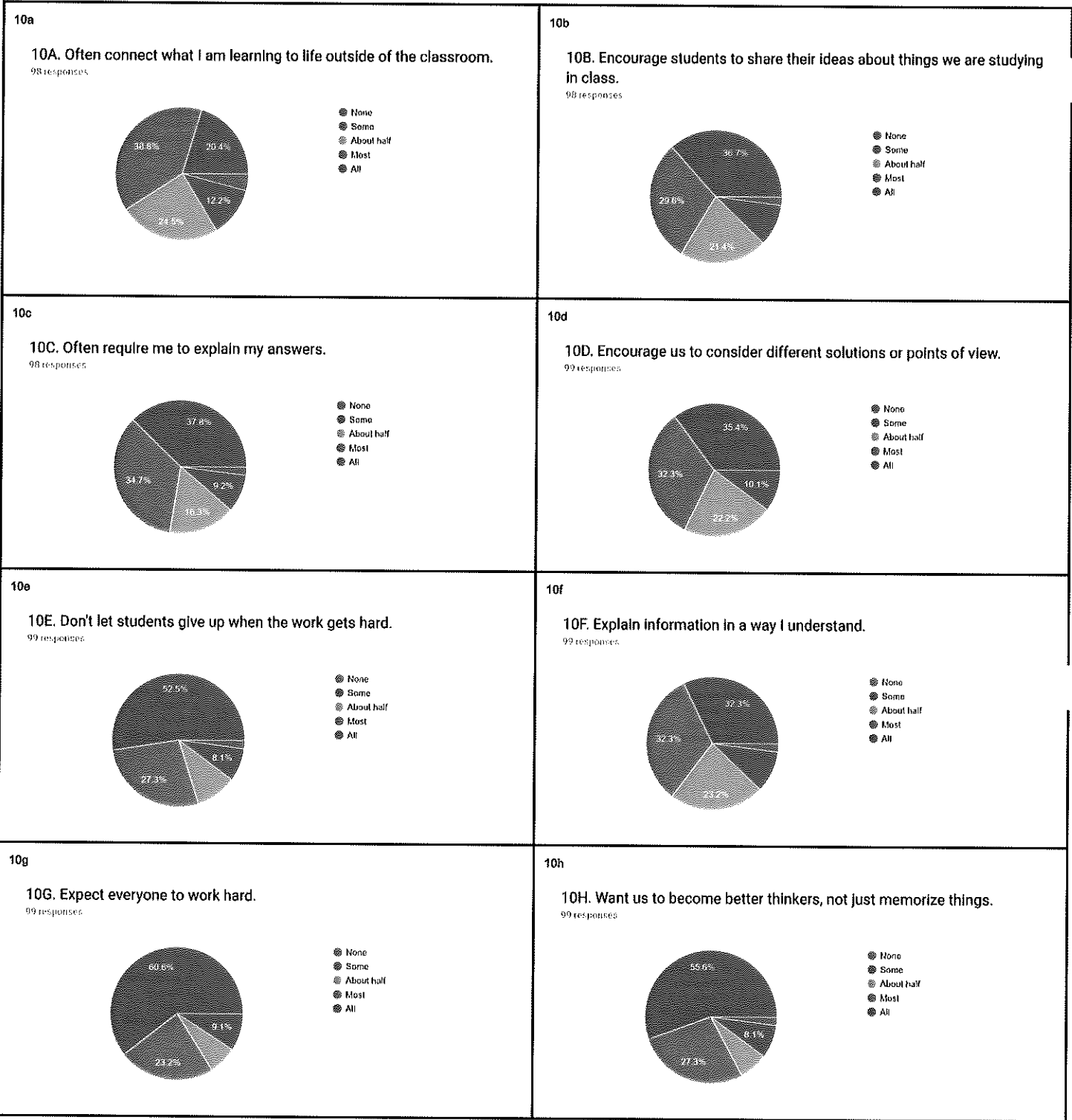
8D. If I need to study, I don't go out with my friends.

99 responses

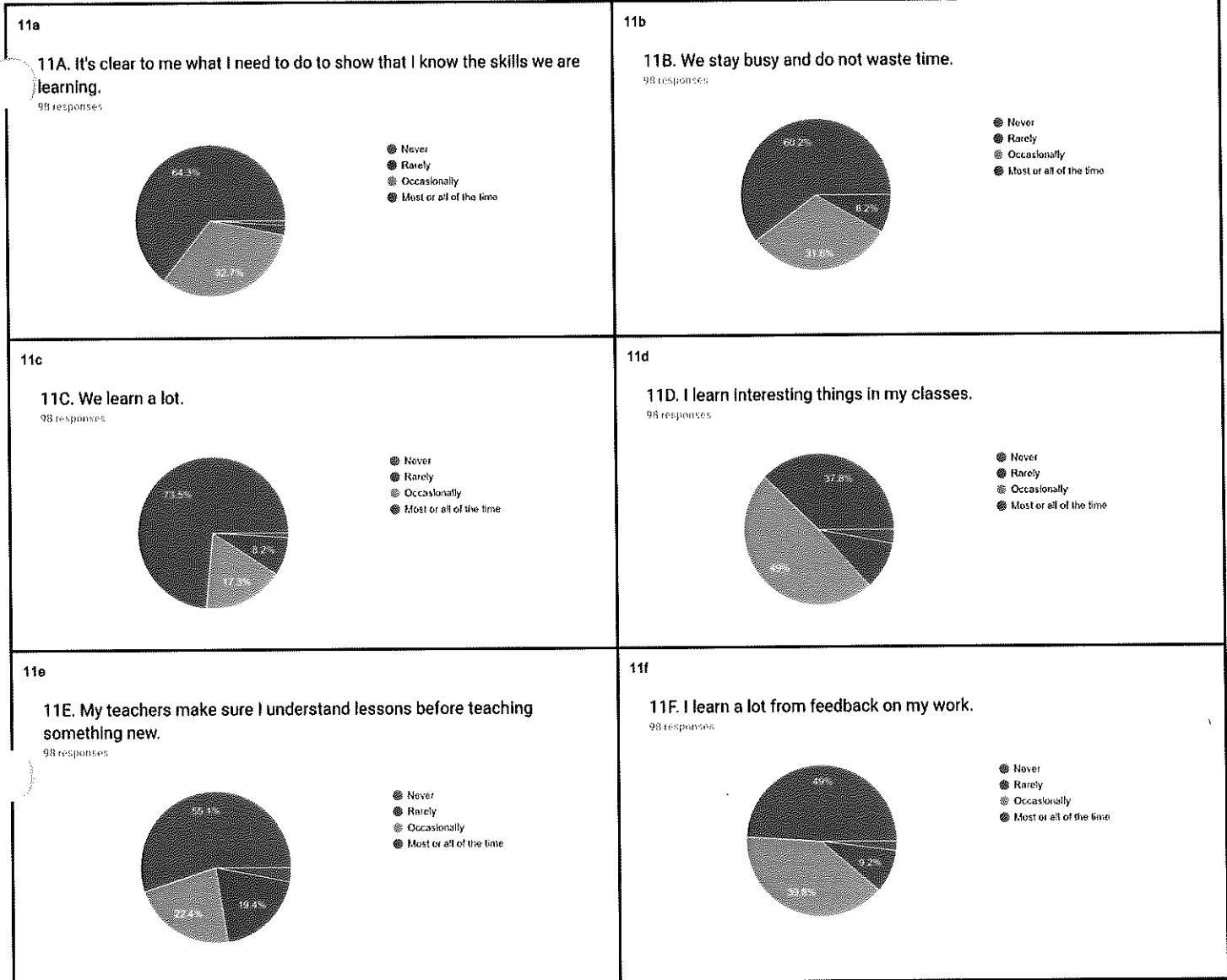


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

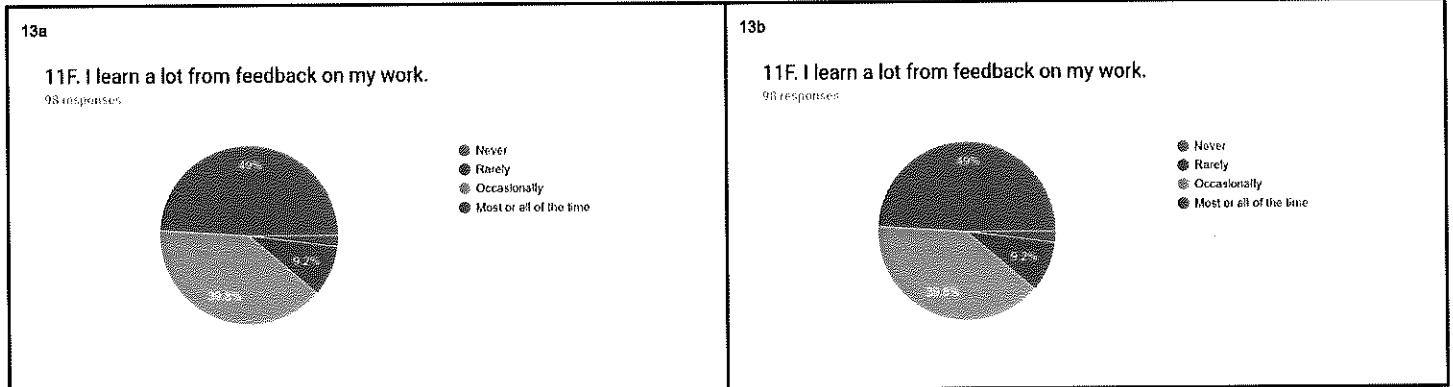
10. How many of your teachers. . .



11. How often do the following things happen in your classes?



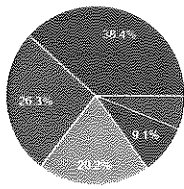
13. How many of your teachers...



13c

13C. Notice if I have trouble learning something.

99 responses

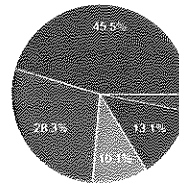


- None
- Some
- About half
- Most
- All

13d

13D. Give me specific suggestions about how I can improve my work in this class.

99 responses

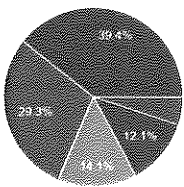


- None
- Some
- About half
- Most
- All

13e

13E. Explain things in a different way if I don't understand something in class.

99 responses



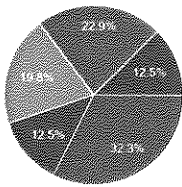
- None
- Some
- About half
- Most
- All

14. In your ENGLISH LANGUAGE ARTS/READING/LITERATURE class this year, how often do you do the following?

14a

14A. Debate the meaning of a reading.

96 responses

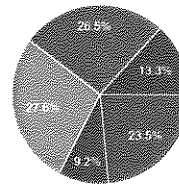


- Never
- Once or twice a semester
- Once or twice a month
- Once or twice a week
- Almost every day

14b

14B. Discuss connections between a reading and real life people or situations.

98 responses

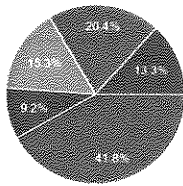


- Never
- Once or twice a semester
- Once or twice a month
- Once or twice a week
- Almost every day

14d

14D. Improve a piece of writing as a class or with partners.

98 responses

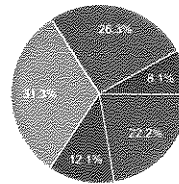


- Never
- Once or twice a semester
- Once or twice a month
- Once or twice a week
- Almost every day

14e

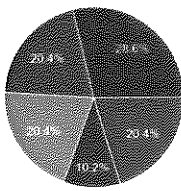
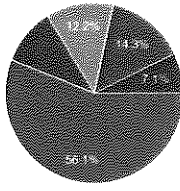
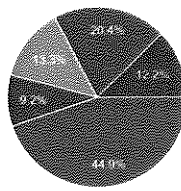
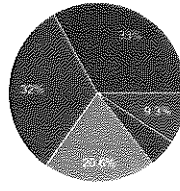
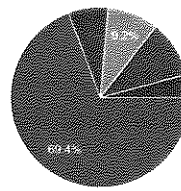
14E. Rewrite a paper or essay in response to comments.

99 responses



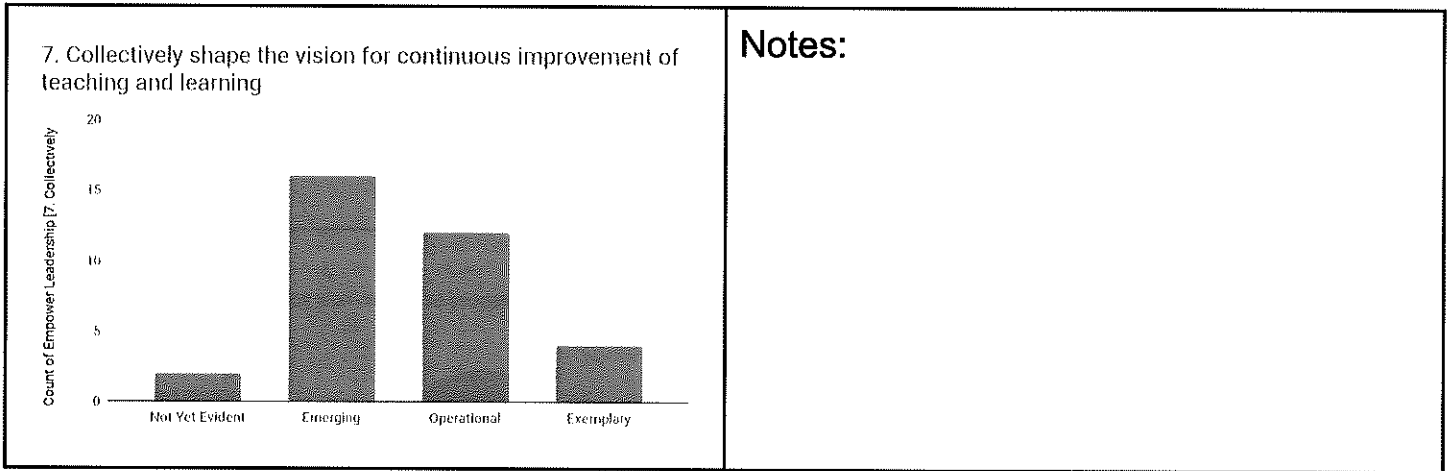
- Never
- Once or twice a semester
- Once or twice a month
- Once or twice a week
- Almost every day

15. In your Math class this year, how often do you do the following?

<p>15a</p> <p>15A. Apply math to situations in life outside of school. 98 responses</p>  <ul style="list-style-type: none"> ● Never ● Once or twice a semester ● Once or twice a month ● Once or twice a week ● Almost every day 	<p>15b</p> <p>15B. Discuss possible solutions to problems with other students. 98 responses</p>  <ul style="list-style-type: none"> ● Never ● Once or twice a semester ● Once or twice a month ● Once or twice a week ● Almost every day
<p>15c</p> <p>15C. Explain how you solved a problem to the class. 98 responses</p>  <ul style="list-style-type: none"> ● Never ● Once or twice a semester ● Once or twice a month ● Once or twice a week ● Almost every day 	<p>115d</p> <p>15D. Write a few sentences to explain how you solved a math problem. 97 responses</p>  <ul style="list-style-type: none"> ● Never ● Once or twice a semester ● Once or twice a month ● Once or twice a week ● Almost every day
<p>15e</p> <p>15E. Write a math problem for other students to solve. 98 responses</p>  <ul style="list-style-type: none"> ● Never ● Once or twice a semester ● Once or twice a month ● Once or twice a week ● Almost every day 	Empty cell

7. Collectively shape the vision of for continuous improvement of teaching and learning

Team Rating:



Educator Focus Group:

11. How are families involved in school decisions?

Survey information is collected on occasion to solicit family input

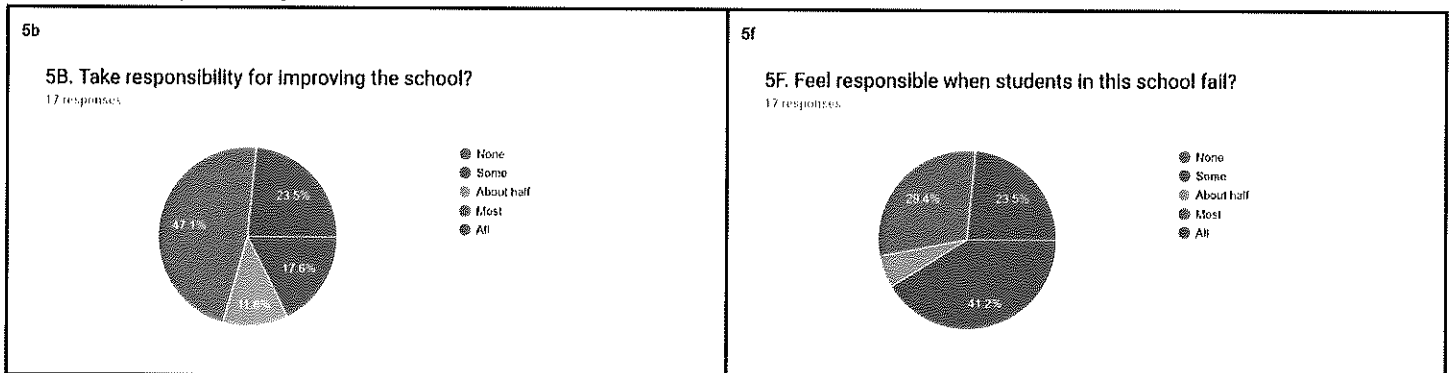
Student Focus Group:

2. Do students get to talk to the principal and teachers about how the school is run and what programs or activities are offered at this school?

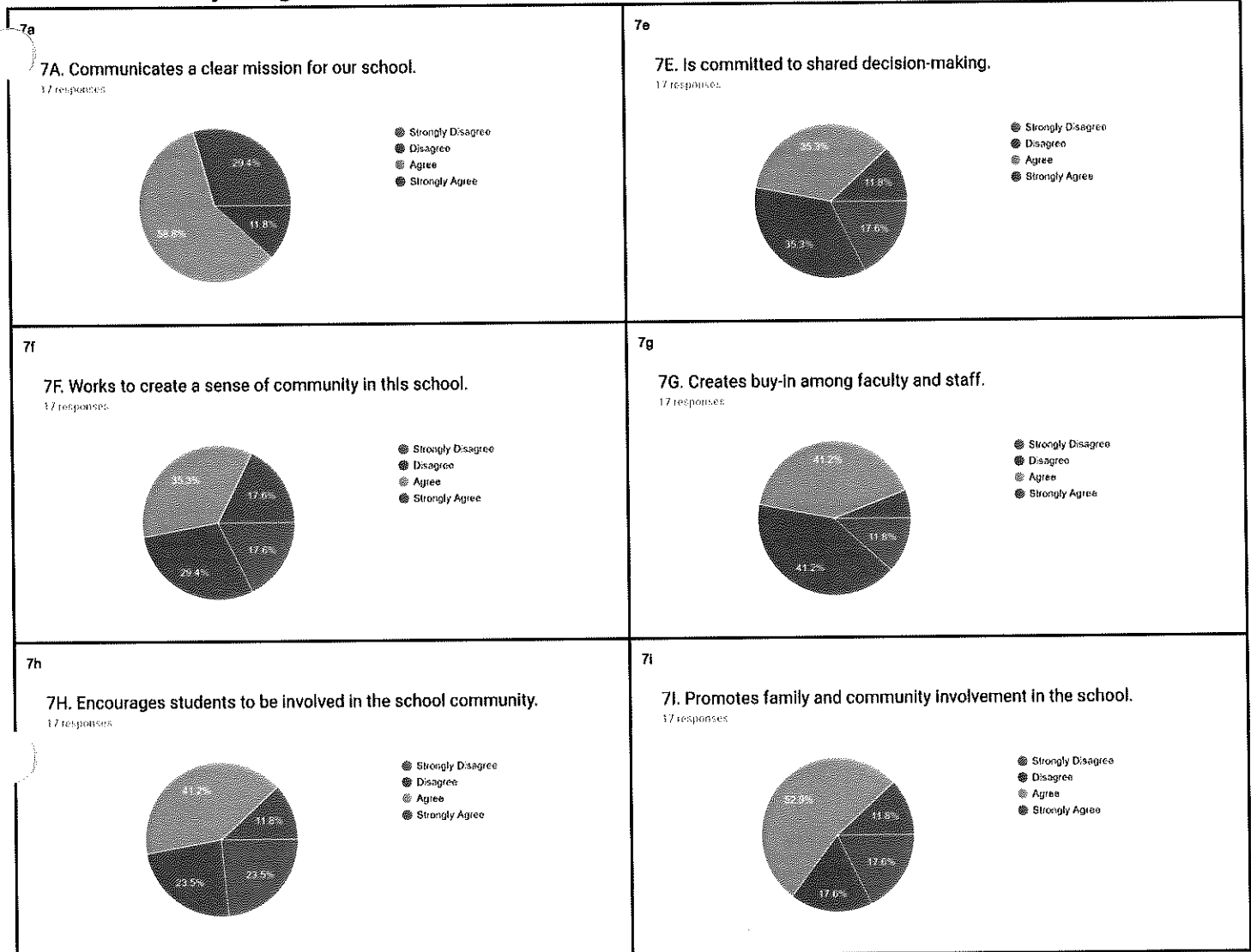
At the beginning of the year they talked about some things. I was able to join an Art class after asking. We can contact the principal and teacher whenever. Additionally, the principal is always in learning lab and I'm sure she would be open about opinions.

Educator Survey:

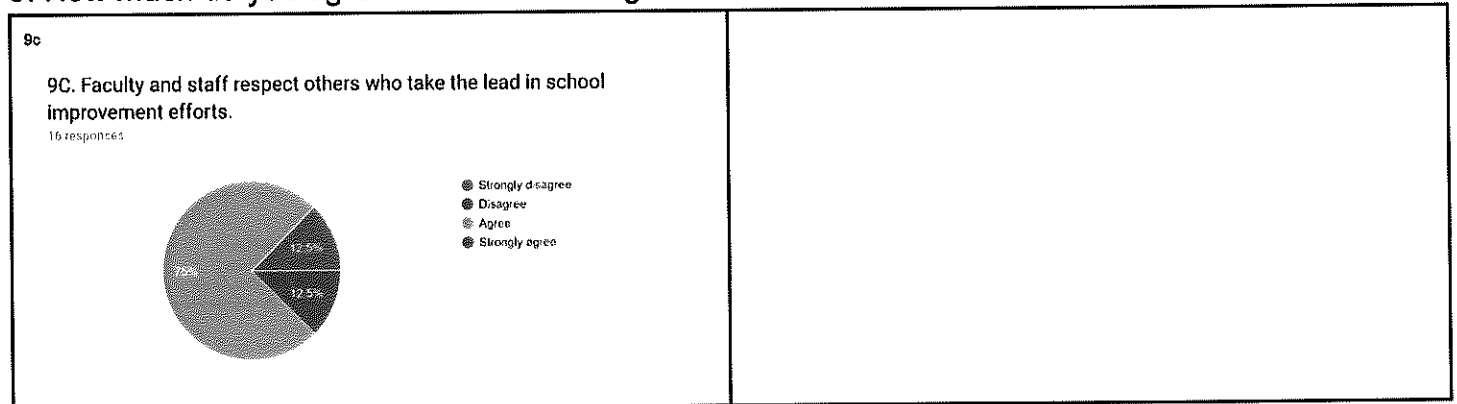
5. How many faculty and staff in this school...



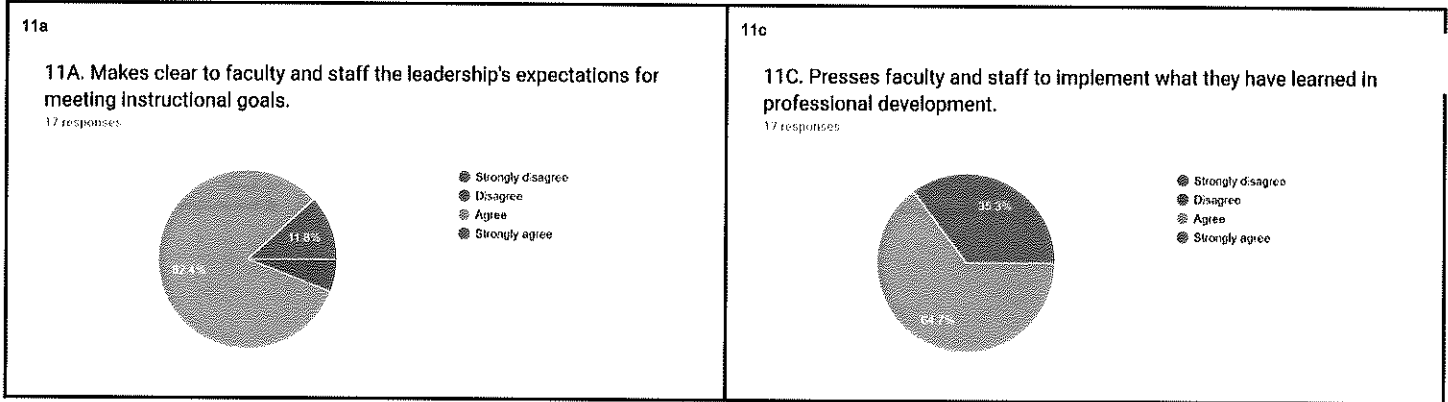
7. How much do you agree with the following statements? The leadership team at this school...



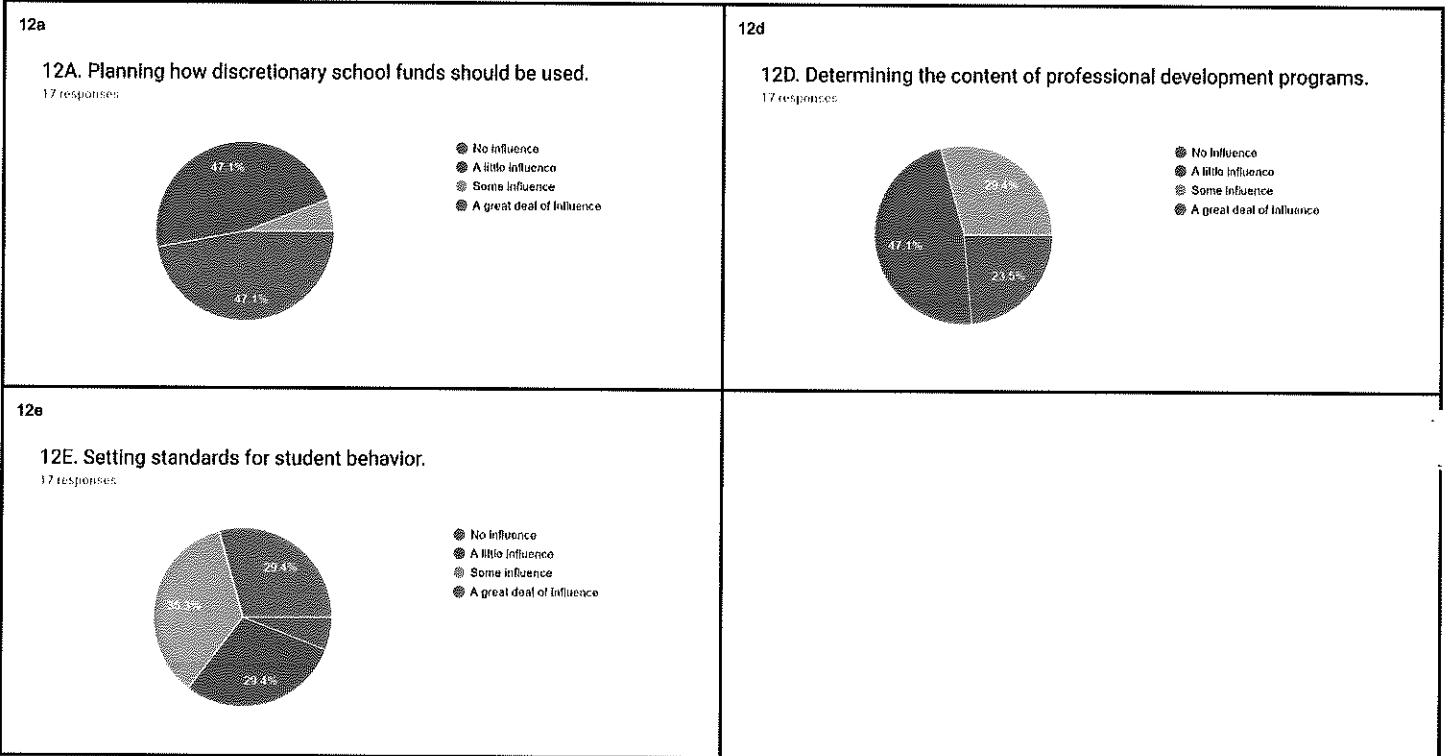
9. How much do you agree with the following statements?



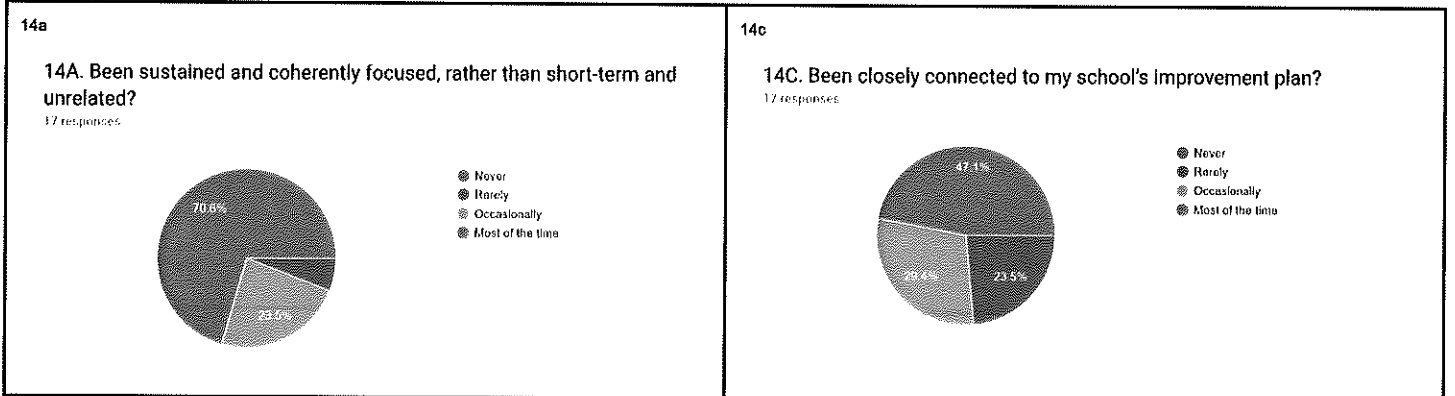
11. How much do you agree with the following statements? A member of the school leadership team...



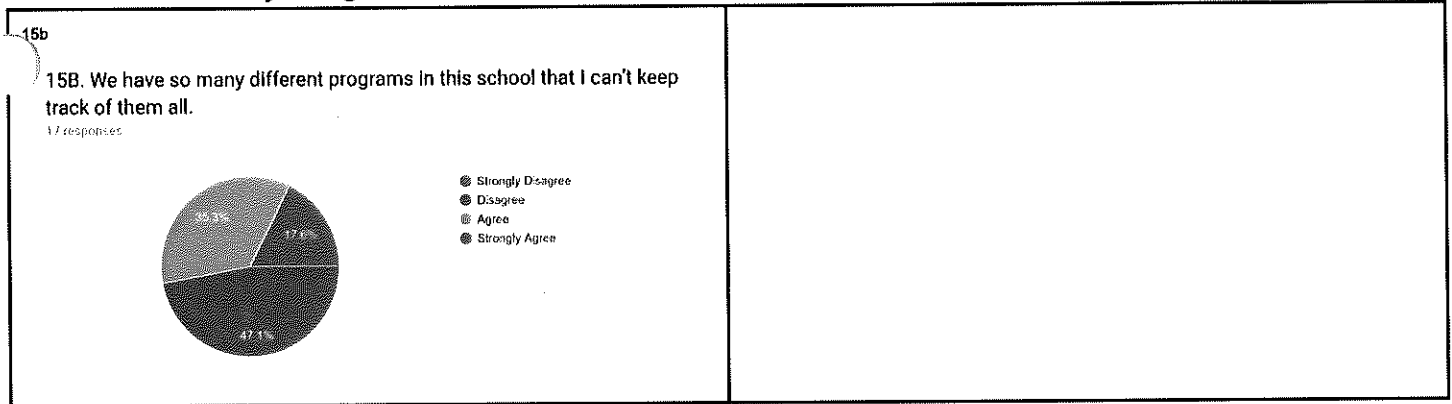
12. How much influence do faculty and staff have in each of the following areas?



14. How often have your professional development activities this year...

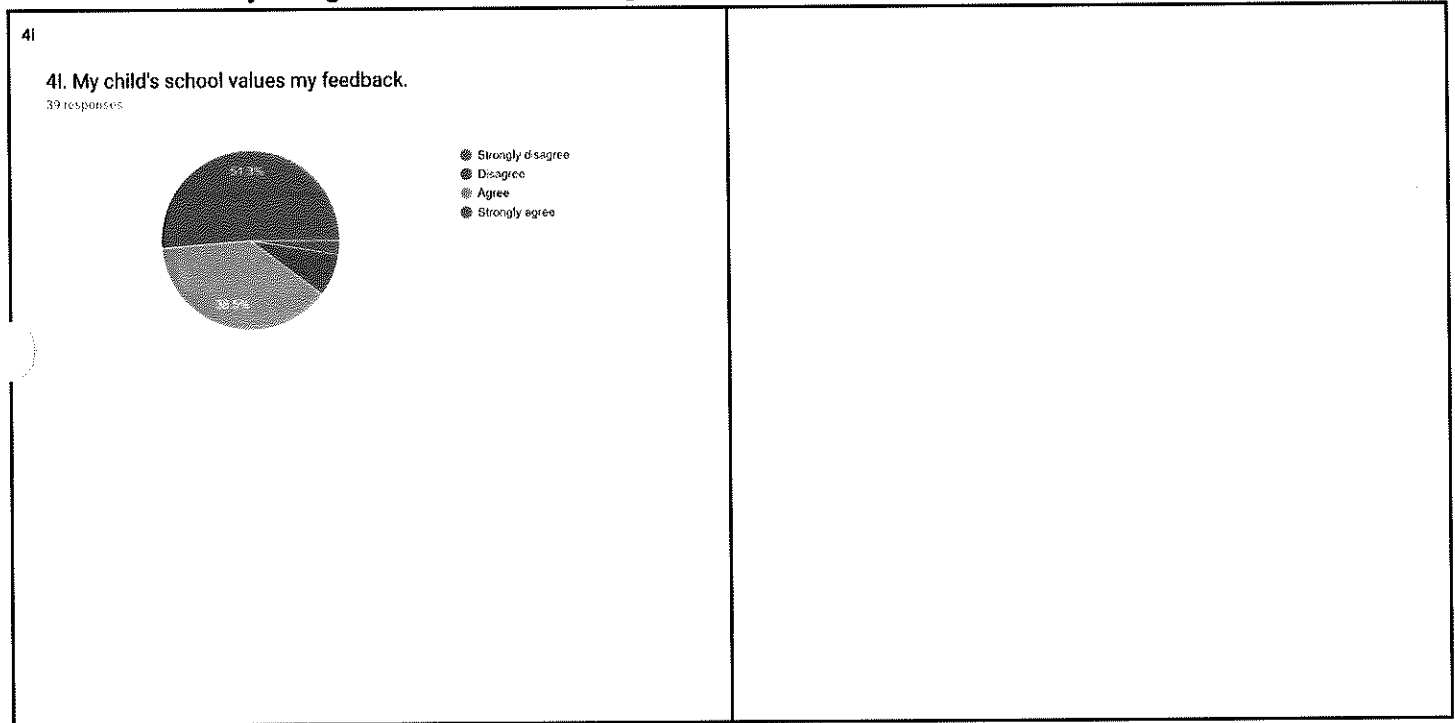


15. How much do you agree with the following statements?



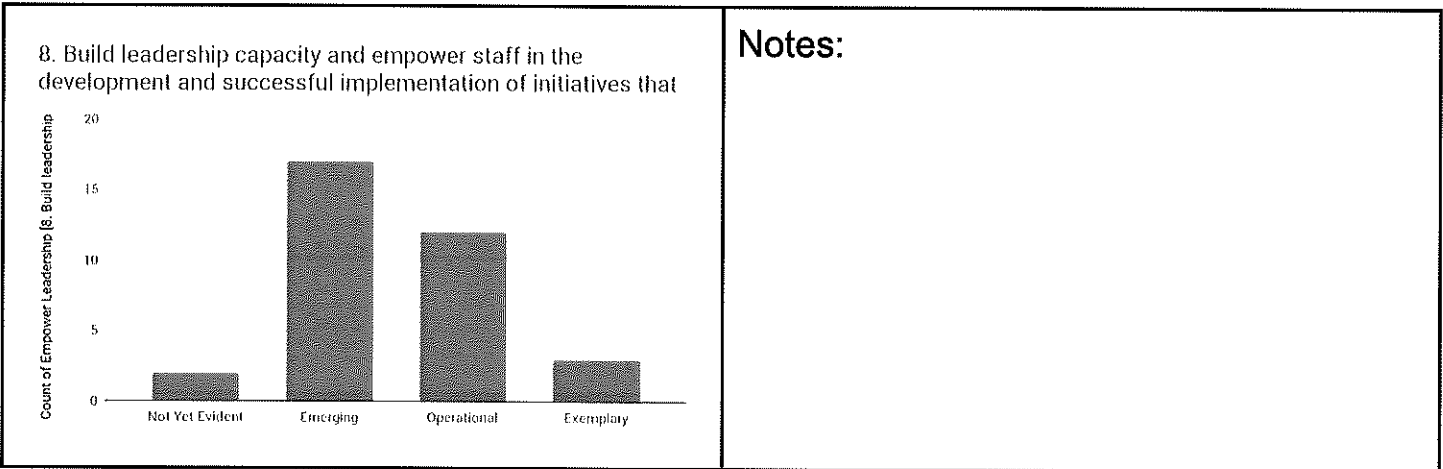
Parent Survey:

4. How much do you agree with the following statements?



8. Build leadership capacity and empower staff in the development and successful implementation of initiatives that better serve students staff, and the school

Team Rating:



Educator Focus Group:

2. How would you describe the leadership model at this school?

The leadership model uses an administrative team that primarily makes decisions based on some feedback from teachers, learning guides, students, and parents. The principal does a great job and has a good heart. The Focus Group members felt they could approach any of the members of the administrative team. There was a wondering as to whether the admin team actually hears or understands when there are concerns.

The CEO of the school holds Monday meetings weekly and records each for viewing at future times. The purpose of the Monday meeting is communication about the relevant and priority issues and upcoming events with the school.

3. How or in what ways do you participate in decision-making at the school?

Although there was not a lot of specificity discussed in these areas, Instructors and Learning Guides felt they are able to approach anyone from the administrative team and discuss ideas and issues with the operations of the school. They are included in meetings and committees. They also would like more training on the curriculum and how to modify it to meet the needs of the students while ensuring that they had sufficient time to complete the work for their classes.

Curriculum

Instruction

Discipline or behavior support

Professional Learning

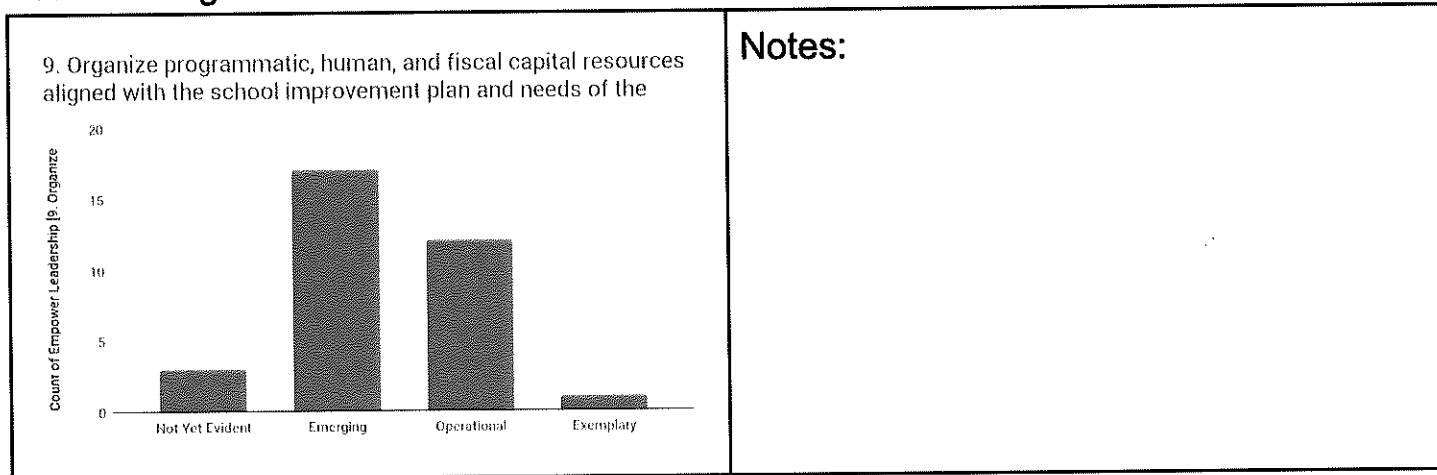
School Goals & Priorities

Family Engagement

Community Engagement

9. Organize programmatic human, and fiscal capital resources aligned with the school improvement plan and needs of the school community

Team Rating:

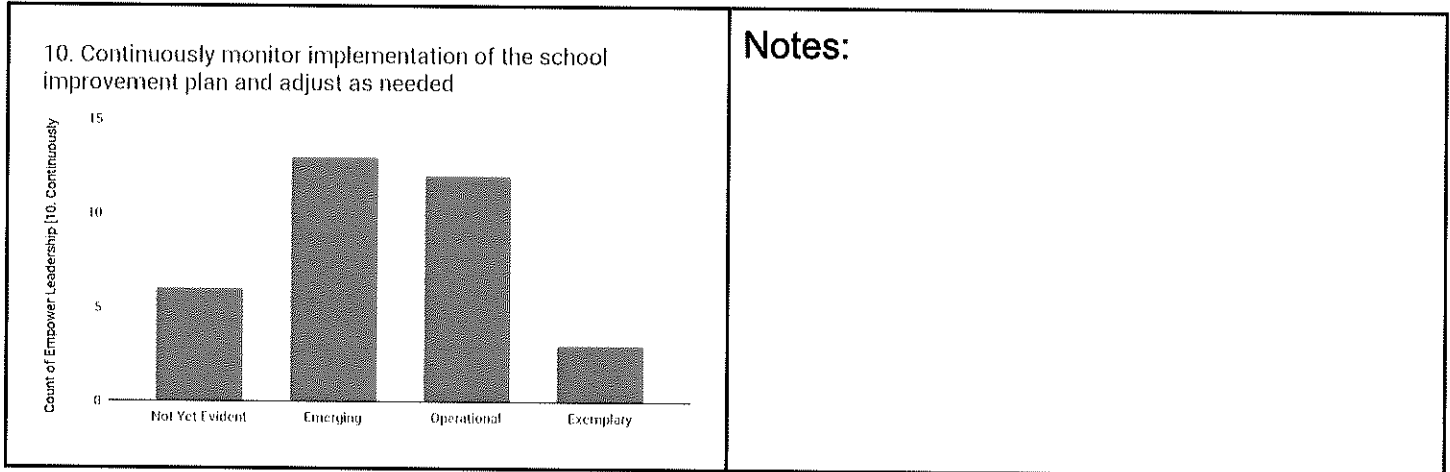


Educator Focus Group:

4. How does student need inform the allocation of resources, such as personnel and programs? *The Focus Group participants indicated that most of the courses for the program were offered at no charge to the school. Courses were aligned with PA standards. They think the Universal Screener (MAPPS) is being used and IXL was purchased as a supplemental learning system. Beyond that, they were not aware of the use of funds to meet specific individual needs of students. Teachers and learning guides did allocate their time accordingly to provide additional support to better meet student needs but find this a struggle with some students having significant gaps in their learning.*

10. Continuously monitor implementation of the school improvement plan and adjust as needed

Team Rating:



Educator Focus Group:

4. How does student need inform the allocation of resources, such as personnel and programs?
How does student need inform the allocation of resources, such as personnel and programs?
The Focus Group participants indicated that most of the courses for the program were offered at no charge to the school. Courses were aligned with PA standards. They think the Universal Screener (MAPPS) is being used and IXL was purchased as a supplemental learning system. Beyond that, they were not aware of the use of funds to meet specific individual needs of students. Teachers and learning guides did allocate their time accordingly to provide additional support to better meet student needs but find this a struggle with some students having significant gaps in their learning.

Student Focus Group:

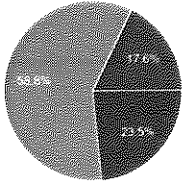
3. What are your school's goals? How do you know if your school is achieving those goals?
*I think just to stay on track with your work and to pass the grade you're in ⁱⁿ on a good note.
To help us as much as possible with our work and to get us throughout the year without flunking out, and they are always very helpful with that
To help us and push us but not to hard
I can see my progress growing the more they put effort into helping me, as I was failing all of my classes in the beginning of the year and now that I asked for the help I needed I am close to passing again
We have learning labs that help us and push us to the goals and the teachers have told me that I'm slowly catching up, so I know at least I'm trying to achieve them. I'm sure others are too.*

Educator Survey:

15. How much do you agree with the following statements?

15A. Once we start a new program in this school, we follow up to make sure that it's working.

17 responses

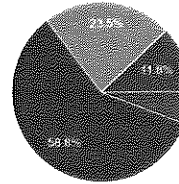


- Strongly Disagree
- Disagree
- Agree
- Strongly Agree

15c

15C. Many special programs come and go at this school.

17 responses

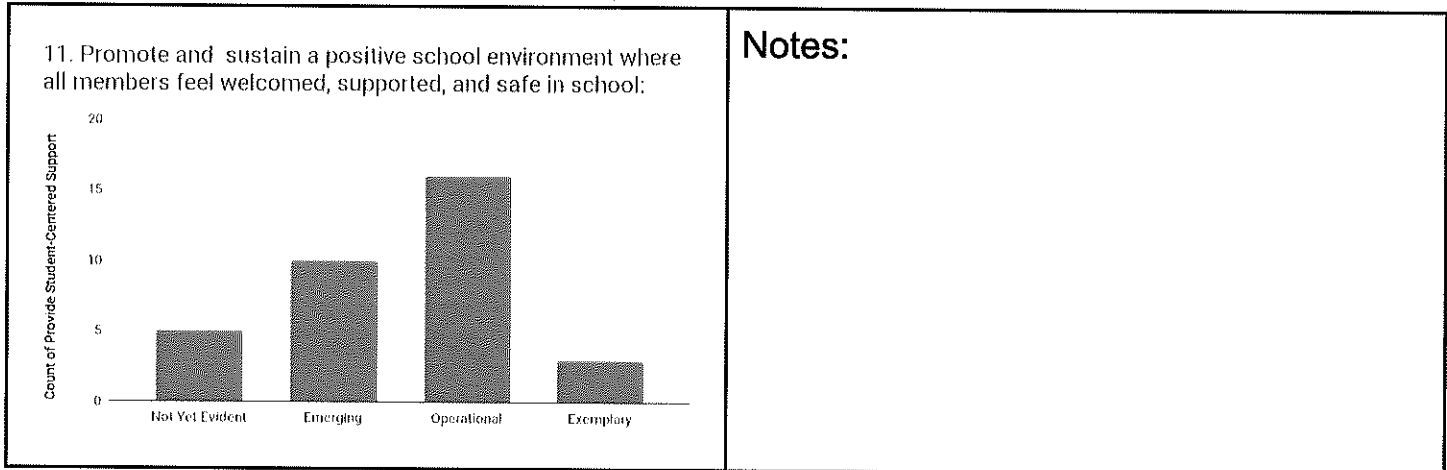


- Strongly Disagree
- Disagree
- Agree
- Strongly Agree

Provide Student-Centered Support Systems

11. Promote and sustain a positive school environment where all members feel welcomed, supported, and safe in school: socially, emotionally, intellectually and physically

Team Rating:



Educator Focus Group:

2. How would you describe the leadership model at this school?

The leadership model uses an administrative team that primarily makes decisions based on some feedback from teachers, learning guides, students, and parents. The principal does a great job and has a good heart. The Focus Group members felt they could approach any of the members of the administrative team. There was a wondering as to whether the admin team actually hears or understands when there are concerns.

The CEO of the school holds Monday meetings weekly and records each for viewing at future times. The purpose of the Monday meeting is communication about the relevant and priority issues and upcoming events with the school.

8. How often are classroom observations conducted? Who conducts them and for what purpose? How do you receive feedback after classroom observations?

The principal views the course launches weekly. Course launches provide an overview of the requirements for each course for the week ahead. All courses are accessible by the administrative team. Principal does classroom observations, usually gives face to face feedback, gives paper based feedback, not sure how often, maybe middle of the year and end of year. Teacher evaluation is based on the "summit look-fors", pretty thorough, however it seems as if the observation is focused on a single part of the job (courses taught) as opposed to all of the work (student mentoring, learning guide, special education, committees, MTSS).

11. How are families involved in school decisions?

Survey information is collected on occasion to solicit family input

Student Focus Group:

1. Do you think your school has high expectations for your learning? How do you know?

I think it does have high expectations but nothing too high that'll stress us out.; I think that our school follows with our own goals and helps make our own expectations;

They remind us to get work done and have learning labs that help us so we can finish all of our work slowly; by helping us when we need it;

They really attempt to push us to our objectives and our assessments and always remind us when we should be ahead.

9. Do students feel like they belong at this school? Do students treat each other with respect? Do students care about and help each other?

Although one student said we really don't talk to each other. Others, were able to present a different view, They think it's a rather friendly environment and students feel like they should and can be here and everyone gets along really well, I think students feel like they belong. I know I do at least. We do treat each other with respect and I know that in learning labs here and there we help each other out with questions.

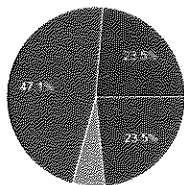
Educator Survey:

5. How many faculty and staff in this school...

5a

5A. Help maintain discipline in the entire school, not just their classroom?

17 responses

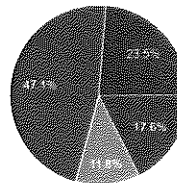


- None
- Some
- About half
- Most
- All

5b

5B. Take responsibility for improving the school?

17 responses

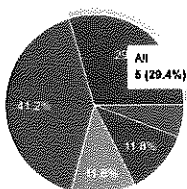


- None
- Some
- About half
- Most
- All

5c

5C. Feel responsible to help each other do their best?

17 responses

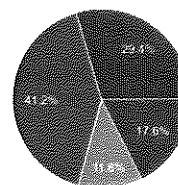


- None
- Some
- About half
- Most
- All

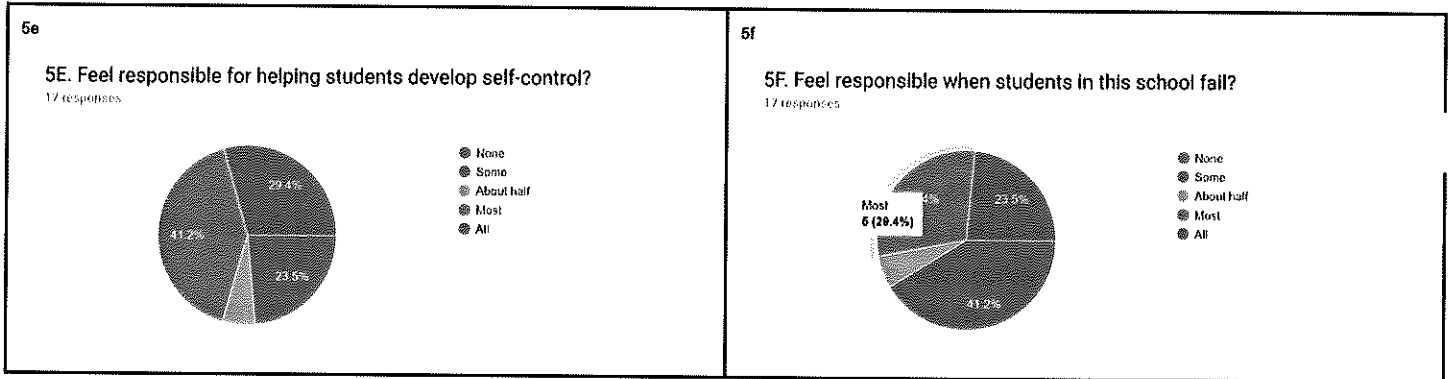
5d

5D. Feel responsible that all students learn?

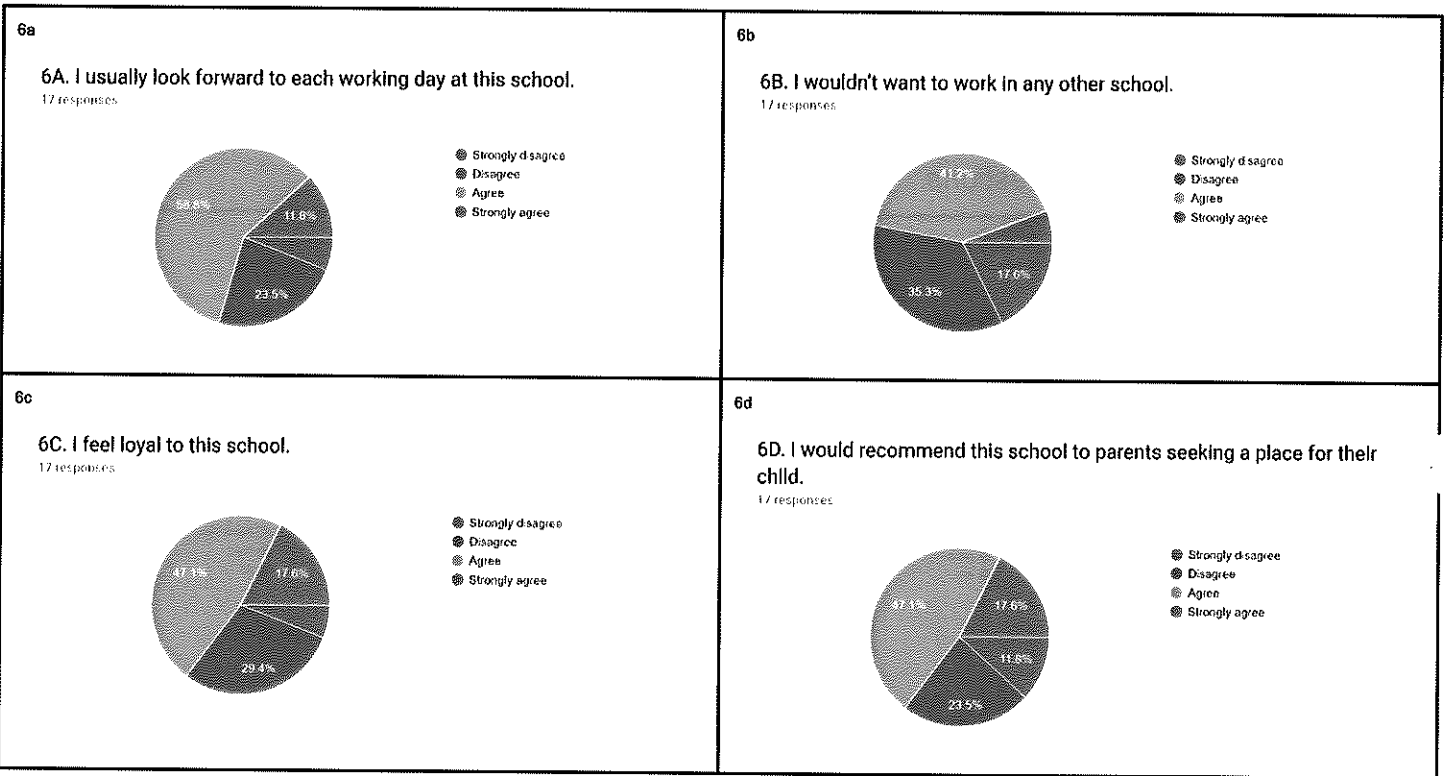
17 responses



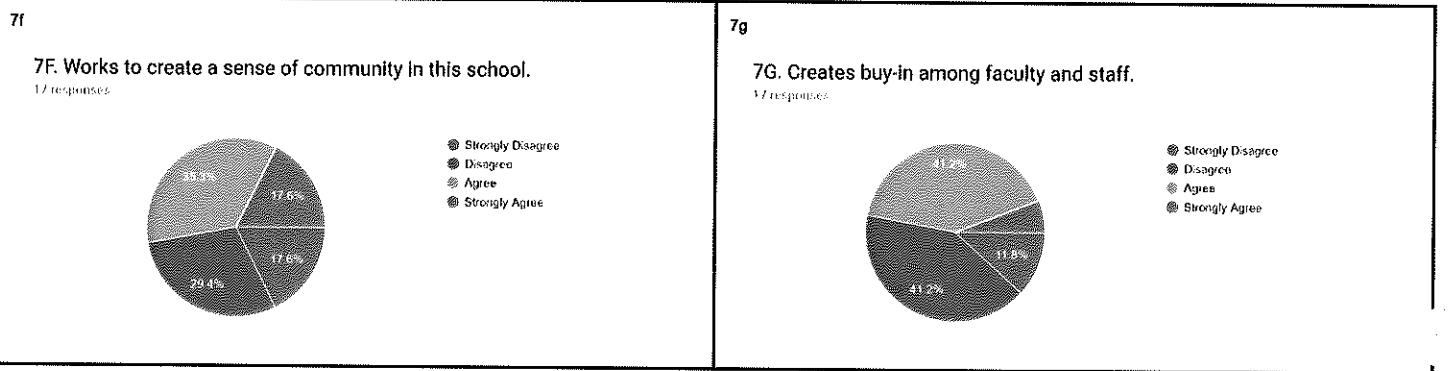
- None
- Some
- About half
- Most
- All

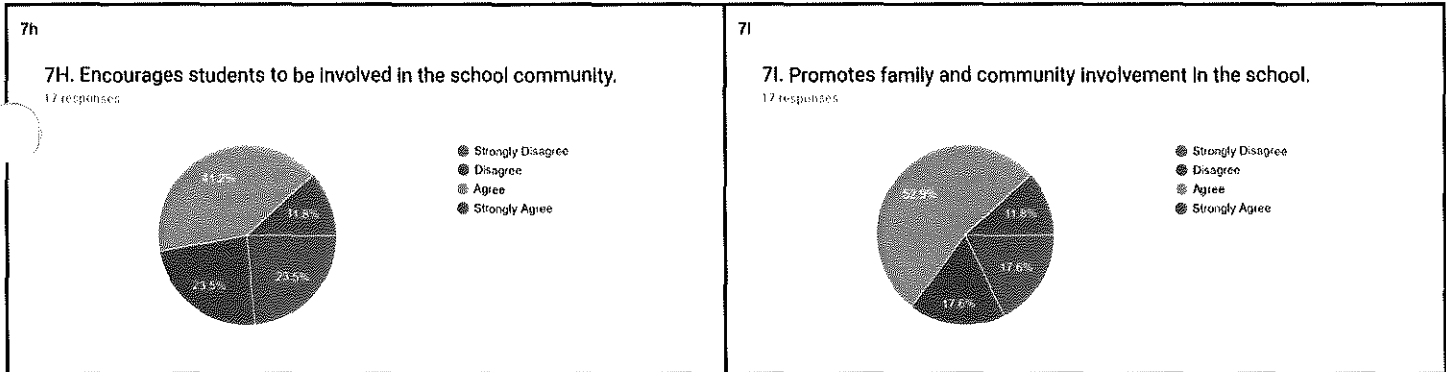


6. How much do you agree with the following statements?

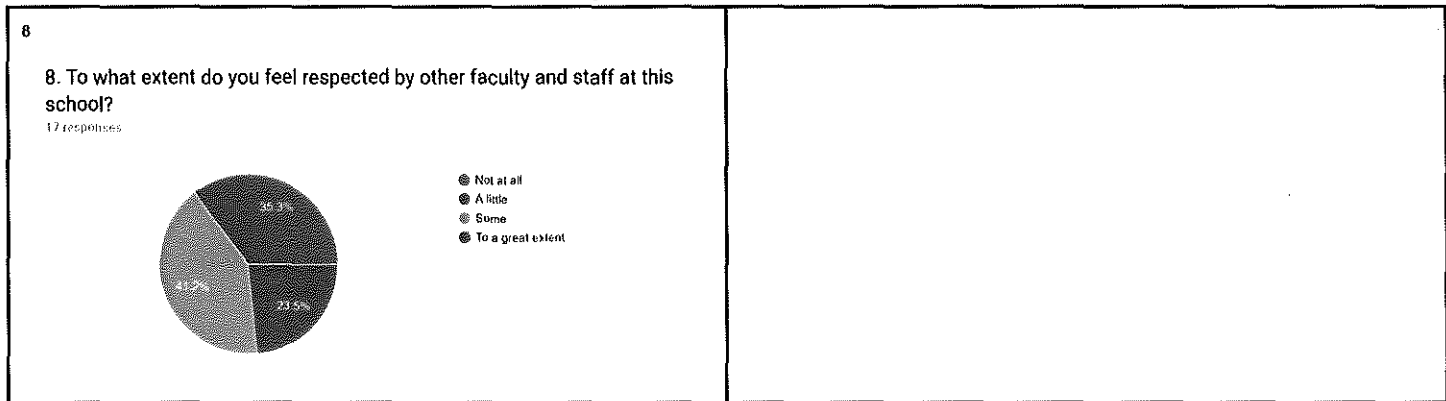


7. How much do you agree with the following statements? The leadership team at this school...

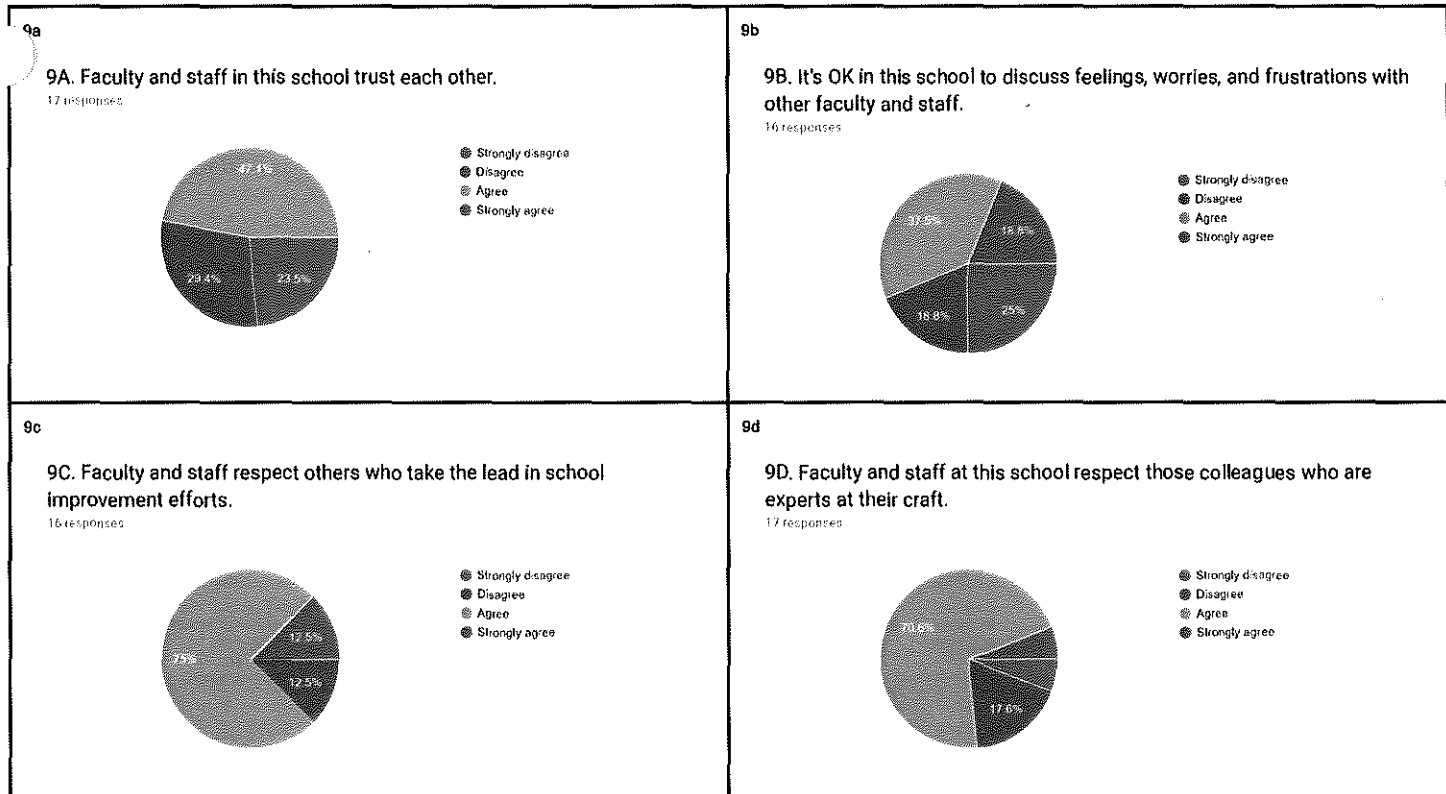




8. To what extent do you feel respected by other faculty and staff at this school?



9. How much do you agree with the following statements?

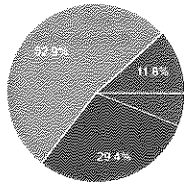


10. How much do you agree with the following statements?

10a

10A. Teachers and parents at this school think of each other as partners in educating children.

17 responses

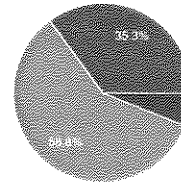


- Strongly disagree
- Disagree
- Agree
- Strongly agree

10b

10B. Faculty and staff at this school work hard to build trusting relationships with parents.

17 responses



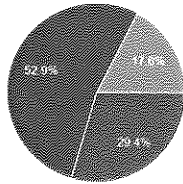
- Strongly disagree
- Disagree
- Agree
- Strongly agree

13. To what extent does this school...

13c

13C. Include parent leaders from all backgrounds in school improvement efforts?

17 responses

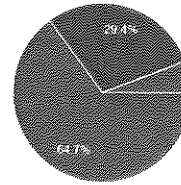


- Not at all
- A little
- Somewhat
- A great deal

13d

13D. Develop formal networks to link all families with each other (for example: sharing parent directories, pr...ans to connect with one another, etc.)?

17 responses

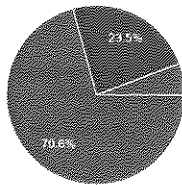


- Not at all
- A little
- Somewhat
- A great deal

13e

13E. Encourage more involved parents/guardians to reach out to less involved parents/guardians?

17 responses



- Not at all
- A little
- Somewhat
- A great deal

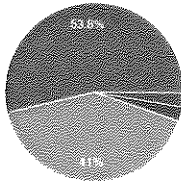
Parent Survey:

2. How much do you agree with the following statements?

2c

2C. I am treated with respect in my child's school.

39 responses

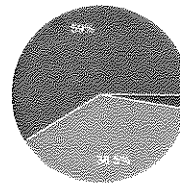


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

2f

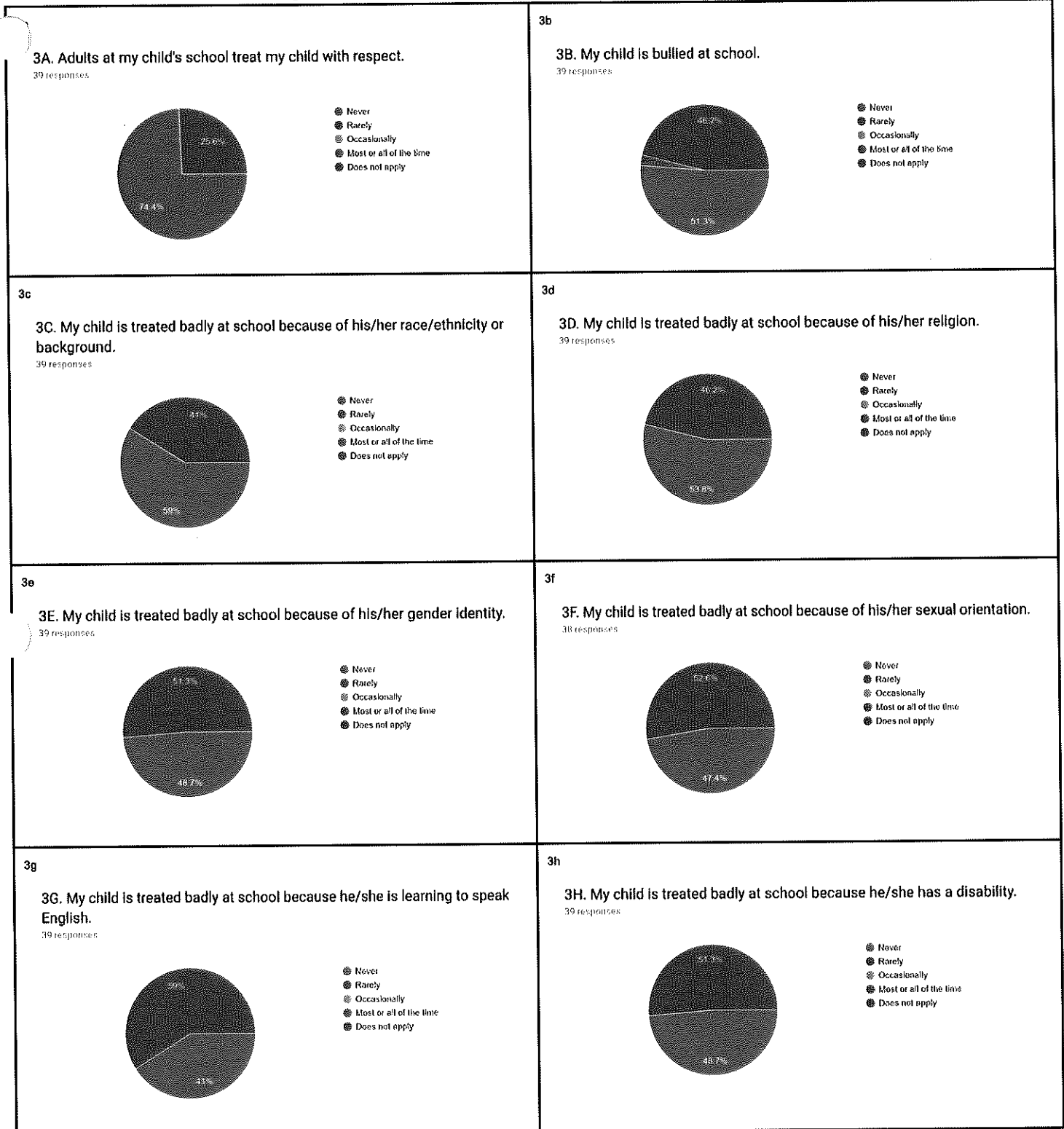
2F. I feel welcome in my child's school.

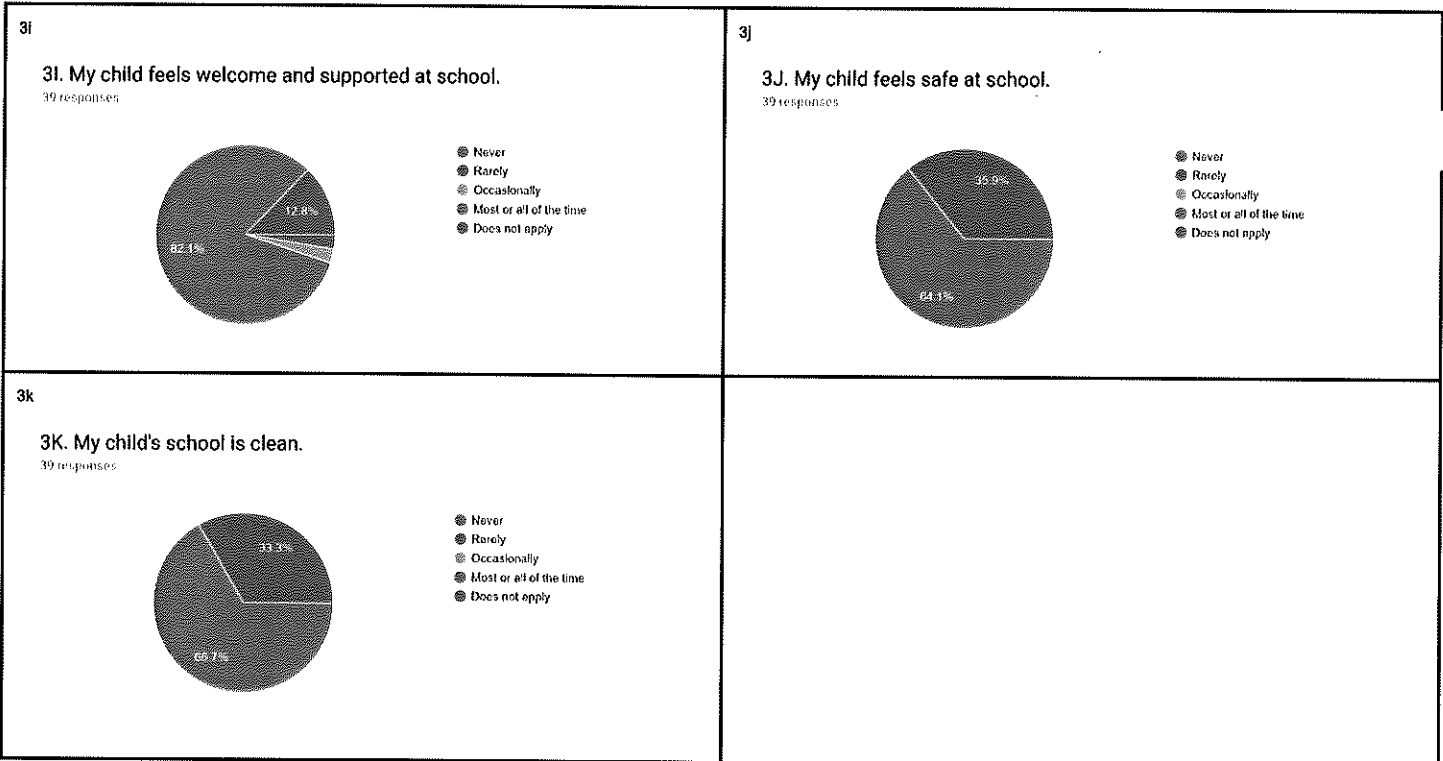
39 responses



- Strongly disagree
- Disagree
- Agree
- Strongly Agree

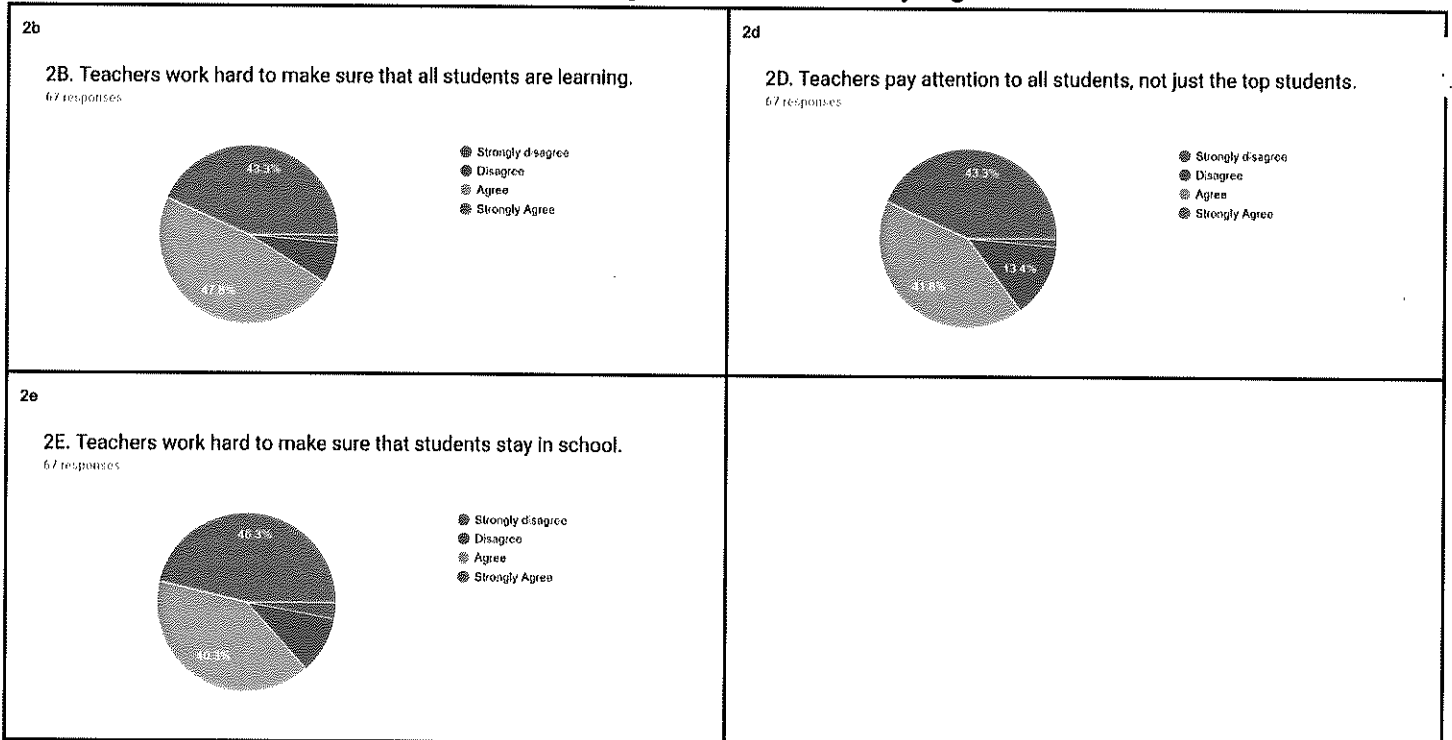
3. How often do the following things happen at your child's school?





Student Survey:

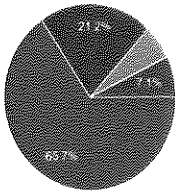
2. How much do you agree with the following statements? At my high school...



4. How much do you agree with the following statements about your school?

4A. I worry about crime and violence in this school.

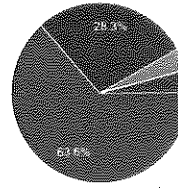
99 responses



- Strongly disagree
- Disagree
- Agree
- Strongly agree

4B. Students at this school are often teased or picked on.

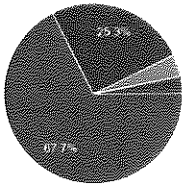
99 responses



- Strongly disagree
- Disagree
- Agree
- Strongly agree

4C. Students at this school are often threatened or bullied.

99 responses

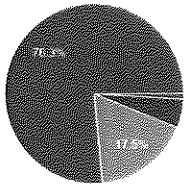


- Strongly disagree
- Disagree
- Agree
- Strongly agree

5. How safe do you feel...

5A. In the hallways of the school?

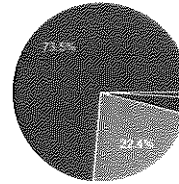
97 responses



- Not safe
- Somewhat safe
- Mostly safe
- Very safe

5B. In the bathrooms of the school?

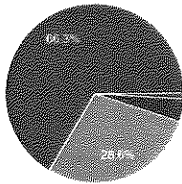
98 responses



- Not safe
- Somewhat safe
- Mostly safe
- Very safe

5C. Outside around the school?

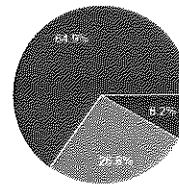
98 responses



- Not safe
- Somewhat safe
- Mostly safe
- Very safe

5D. Traveling between home and school?

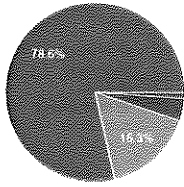
97 responses



- Not safe
- Somewhat safe
- Mostly safe
- Very safe

5E. In your classes?

98 responses



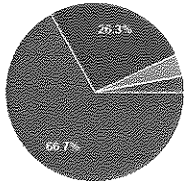
- Not safe
- Somewhat safe
- Mostly safe
- Very safe

6. How much do you agree with the following statements about students in your school? Most students in my school...

6a

6A. Like to put others down.

99 responses

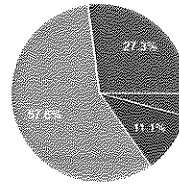


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

6b

6B. Help each other learn.

99 responses

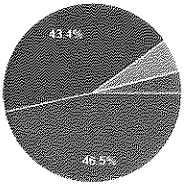


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

6c

6C. Don't get along together very well.

99 responses

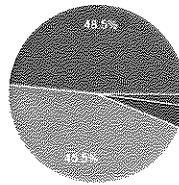


- Strongly disagree
- Disagree
- Agree
- Strongly Agree

6d

6D. Treat each other with respect.

99 responses



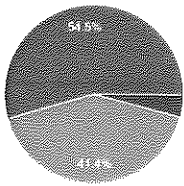
- Strongly disagree
- Disagree
- Agree
- Strongly Agree

9. How much do you agree with the following statements?

9a

9A. I feel safe and comfortable with my teachers at this school.

99 responses

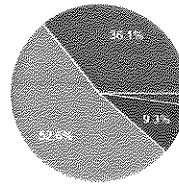


- Strongly disagree
- Disagree
- Agree
- Strongly agree

9b

9B. My teachers always keep their promises.

97 responses

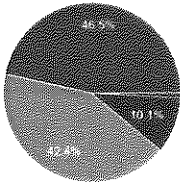


- Strongly disagree
- Disagree
- Agree
- Strongly agree

9c

9C. My teachers always listen to students' ideas.

99 responses

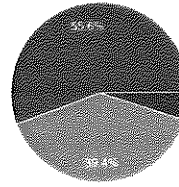


- Strongly disagree
- Disagree
- Agree
- Strongly agree

9d

9D. My teachers treat me with respect.

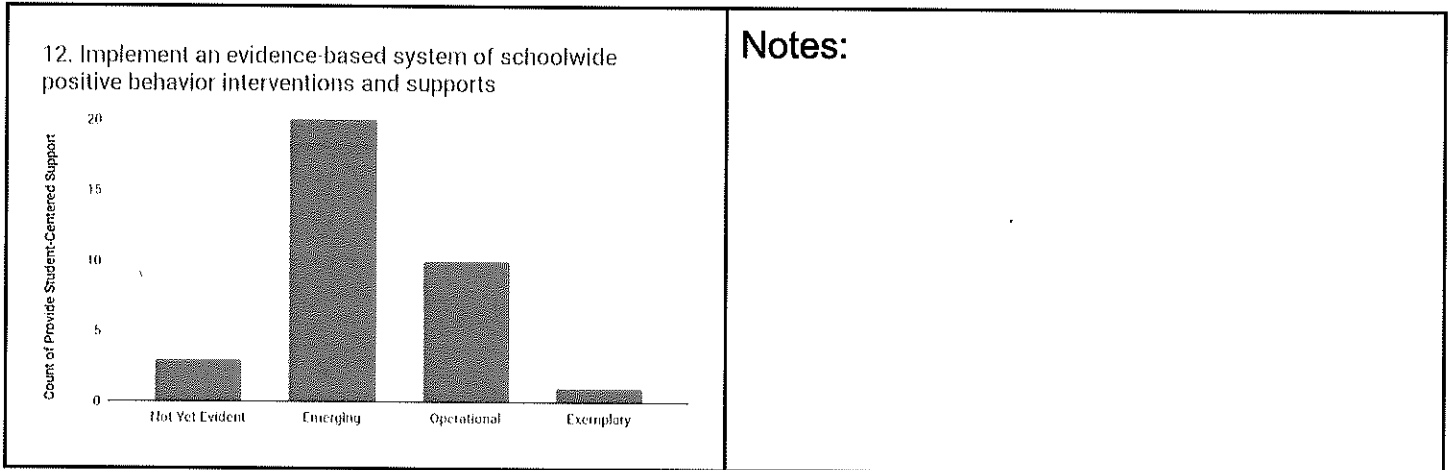
99 responses



- Strongly disagree
- Disagree
- Agree
- Strongly agree

12. Implement an evidence-based system of schoolwide positive behavior interventions and supports

Team Rating:



Student Focus Group:

4. Do all students have access to the programs and services they need? Is there anything you or other students need that isn't offered to you?

I think everyone has access to the things they need. If someone doesn't have a printer then the school lends us one to use. If you need help then you have Zoom, Google hangouts, and learning labs.

If we need/want a specific program or if we want art class or something like that we can talk to the principal and see what we can do about it

7. Do you track your own data? What tools do you use? How does this help your learning?

I set up a schedule with my teacher to do certain focus areas on certain days and it helps drastically with moving forward and having a schedule

In the Summit, I have a page where I can put my goals. When I finish a goal I can check them off to show I've gotten it done. Putting goals makes me want to work and push harder to get them done.

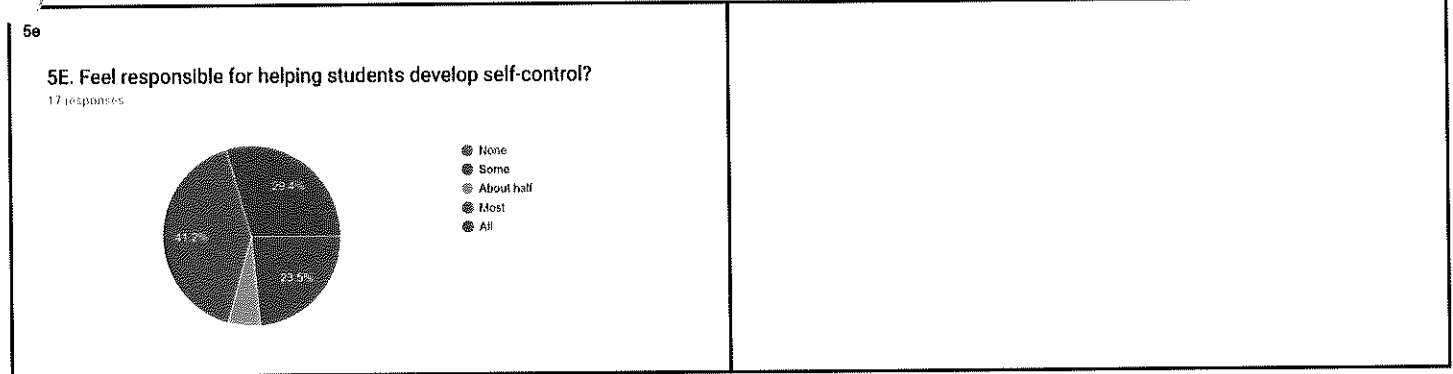
8. What are your school rules? Do your teachers teach what the school rules look like in different spaces throughout the school building (for example, in the hallway, in the classroom, in the gym, in the lunch room)? Do you earn rewards for demonstrating appropriate behaviors?

When we first enroll, they tell us the rules, most schools have the golden rule about being nice that goes for everything. Get work done, don't do anything dangerous, no swearing, no talking in the middle of class, ect. We have rules online where we can't get on inappropriate websites and that our computers are mostly just for work. I'm not sure if we get rewards, I don't think I have.

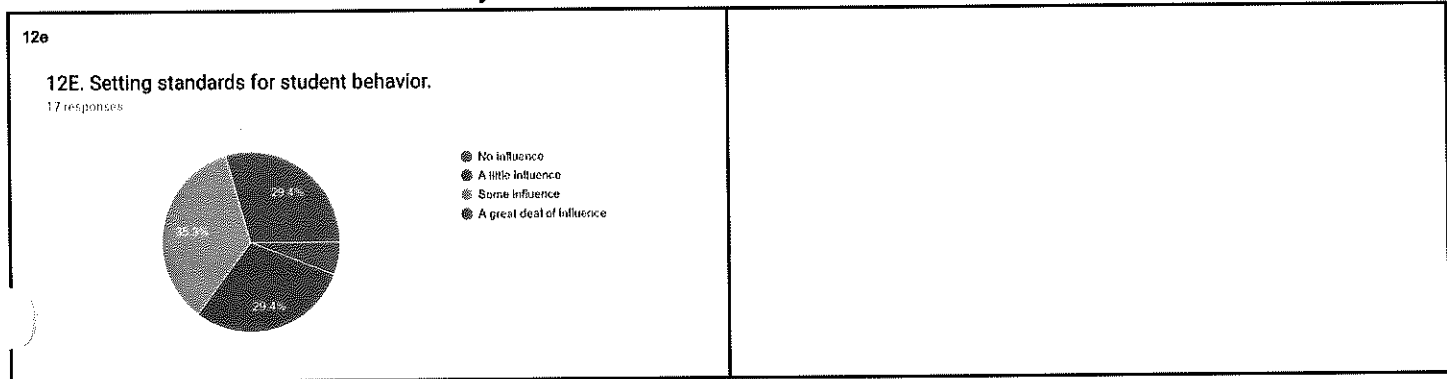
We do not receive awards which isn't that big of a deal and the online environment isn't much different

Educator Survey:

How many faculty and staff in this school...

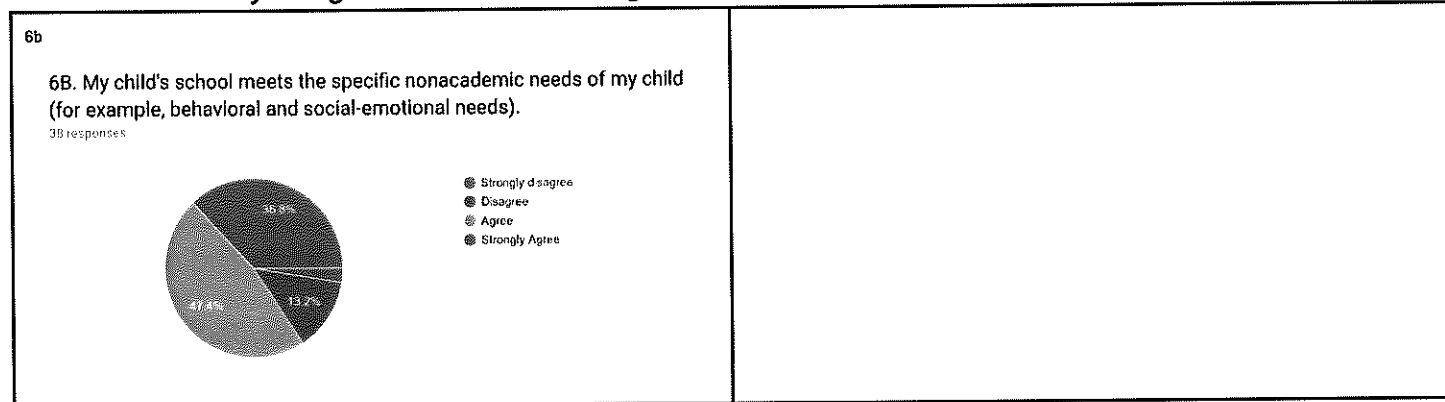


12. How much influence do faculty and staff have in each of the following areas?



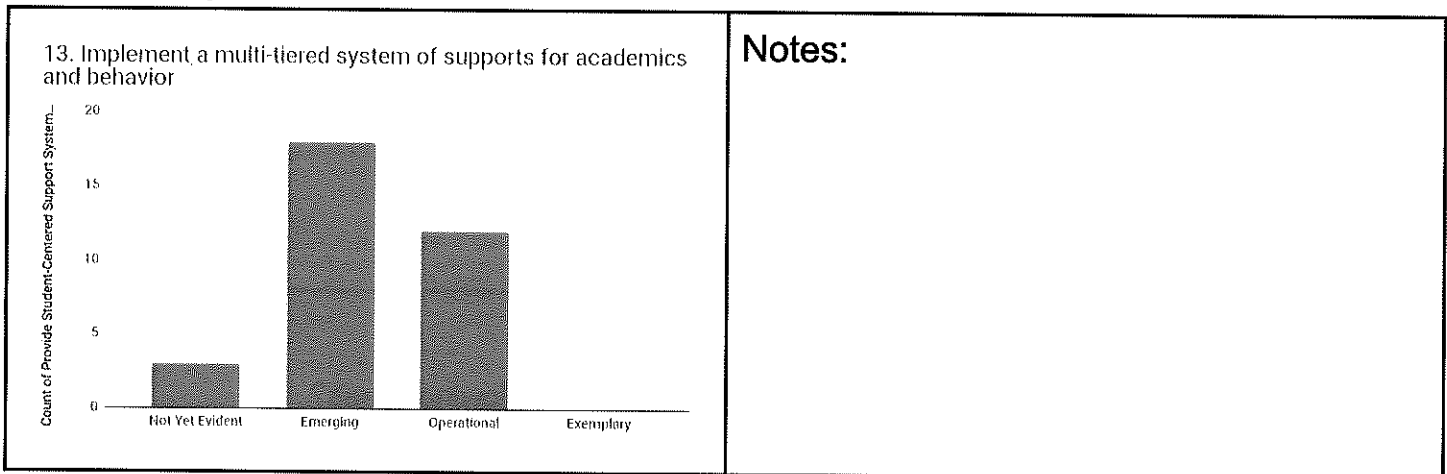
Parent Survey:

6. How much do you agree with the following statements?



13. Implement a multi-tiered system of supports for academics and behavior

Team Rating:



Educator Focus Group:

3. How or in what ways do you participate in decision-making at the school?

Although there was not a lot of specificity discussed in these areas, Instructors and Learning Guides felt they are able to approach anyone from the administrative team and discuss ideas and issues with the operations of the school. They are included in meetings and committees. They also would like more training on the curriculum and how to modify it to meet the needs of the students while ensuring that they had sufficient time to complete the work for their classes.

Curriculum

Instruction

Discipline or behavior support

Professional Learning

School Goals & Priorities

Family Engagement

Community Engagement

7. What systems are in place to ensure students know their individual learning goals and needs and can advocate for those needs?

Each Tuesday, check-ins happen with all students, to set goals and pacing. The students know that they can reach out to gain help with this. They can reach out in the evening from 5-8 pm to the part time instructors, who have to sign up for 2 hours a week to complete, students don't seem to take advantage of that. Learning guides and instructors communicate regularly regarding student progress. Learning guides check in with parents every two weeks to maintain open communication. Upon enrollment, 7-12 complete the Own It profile, helps teachers know what they are looking for then, teachers try to model smart goals, every year, returning learners re-assess their profile in Own It. Special Ed uses more, as it is part of a transition piece, not embedded in ConnectU, ConnectU

is 1/2 credit elective right now, next year, it will be embedded into the two credits of college and career readiness.

10. How does the school work with families?

The school requires face to face registration and offers this once a week for any new student enroll. This is the first contact with families so that staff can begin to connect with them. In addition social media, a school website, and parent access to student progress is available for communicating with parents. Zoom sessions are offered to students and parents as a means of communication. Learning guides check in with families every two weeks. In general the Focus Group felt the school did a good job to engage families in the educational process of their students. A position has been established to assist with relationships between families and staff. Everyone does their best, but a challenge for a cyber school.

11. How are families involved in school decisions?

Survey information is collected on occasion to solicit family input

Student Focus Group:

10. Do your teachers talk with your parents/guardians about how you are doing in school? Do your parents/guardians attend school events or help at school?

They send emails and texts to parents regarding my Google classroom assignments and grades. They will call only when students are having problems.

As far as parents attending or helping: My parents do not attend school activities.

I don't think my parents help out with school but I'm sure other students parents help out.

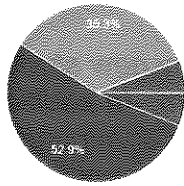
Educator Survey:

3. For the students you teach this year, how many of their parents/guardians...

<p>3a</p> <p>3A. Attended parent-teacher conferences when you requested them? 16 responses</p> <table border="1"> <thead> <tr> <th>Response</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>None</td> <td>11.4%</td> </tr> <tr> <td>Some</td> <td>19.8%</td> </tr> <tr> <td>About half</td> <td>25%</td> </tr> <tr> <td>Most</td> <td>43.8%</td> </tr> <tr> <td>All</td> <td>0%</td> </tr> </tbody> </table>	Response	Percentage	None	11.4%	Some	19.8%	About half	25%	Most	43.8%	All	0%	<p>3b</p> <p>3B. Volunteered time to support the school (e.g., volunteer in classrooms, help with school-wide events, etc.)? 16 responses</p> <table border="1"> <thead> <tr> <th>Response</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>None</td> <td>6.2%</td> </tr> <tr> <td>Some</td> <td>0%</td> </tr> <tr> <td>About half</td> <td>31.3%</td> </tr> <tr> <td>Most</td> <td>62.5%</td> </tr> <tr> <td>All</td> <td>0%</td> </tr> </tbody> </table>	Response	Percentage	None	6.2%	Some	0%	About half	31.3%	Most	62.5%	All	0%
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About half	31.3%																								
Most	62.5%																								
All	0%																								
<p>3c</p>	<p>3d</p>																								

3C. Contacted you about their child's performance?

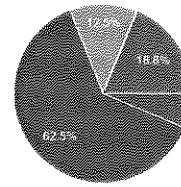
17 responses



- None
- Some
- About half
- Most
- All

3D. Responded to your suggestions for helping their child?

16 responses



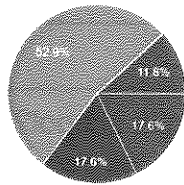
- None
- Some
- About half
- Most
- All

7. How much do you agree with the following statements? The leadership team at this school...

7i

7i. Promotes family and community involvement in the school.

17 responses



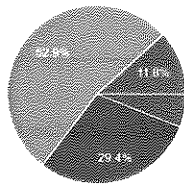
- Strongly Disagree
- Disagree
- Agree
- Strongly Agree

10. How much do you agree with the following statements?

10a

10A. Teachers and parents at this school think of each other as partners in educating children.

17 responses

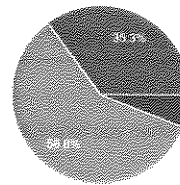


- Strongly disagree
- Disagree
- Agree
- Strongly agree

10b

10B. Faculty and staff at this school work hard to build trusting relationships with parents.

17 responses



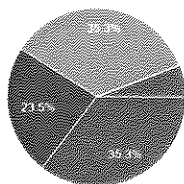
- Strongly disagree
- Disagree
- Agree
- Strongly agree

13. To what extent does this school...

13a

13A. Involve parents/guardians in the development of programs aimed at improving students' academic outcomes?

17 responses

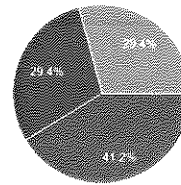


- Not at all
- A little
- Somewhat
- A great deal

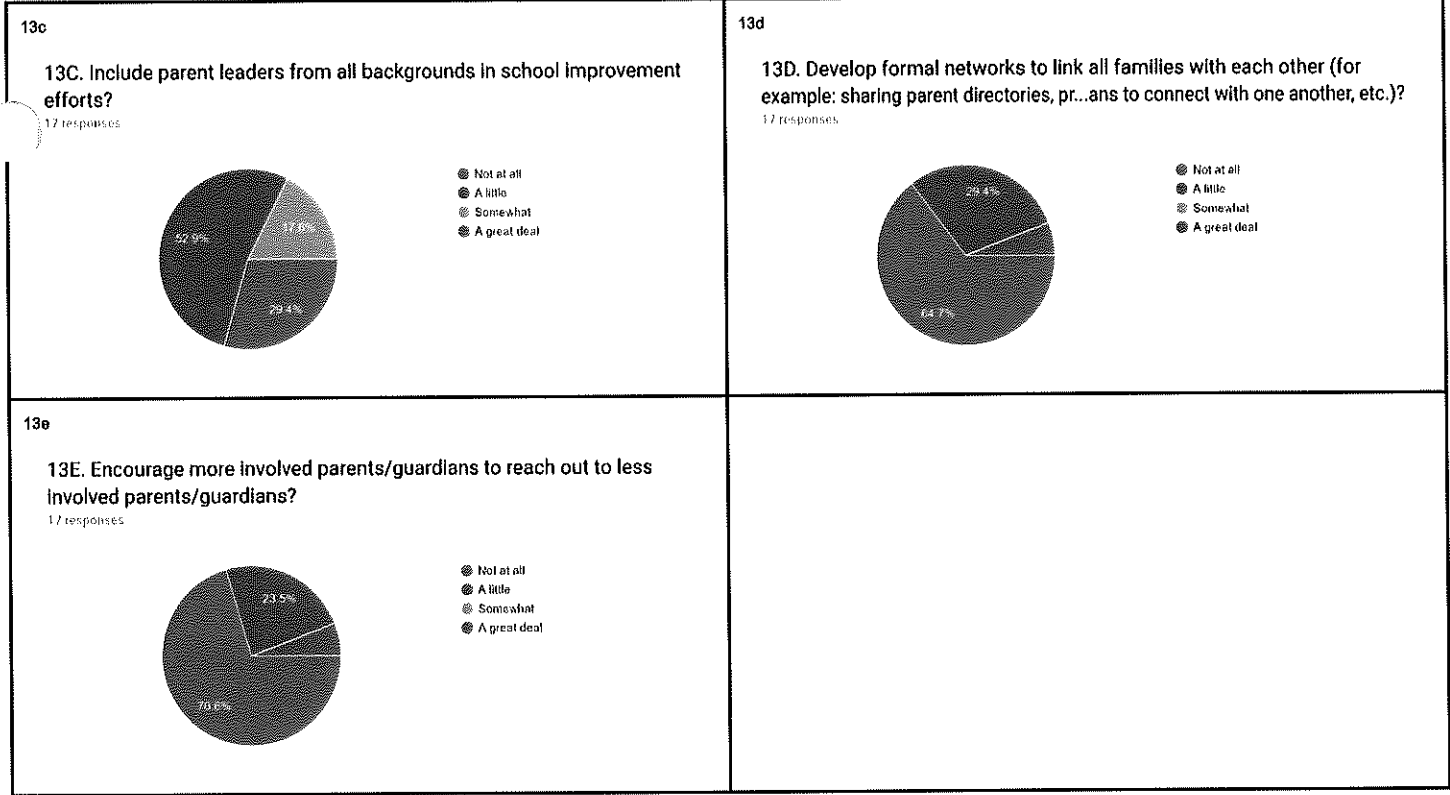
13b

13B. Involve parents/guardians in commenting on school curricula?

17 responses

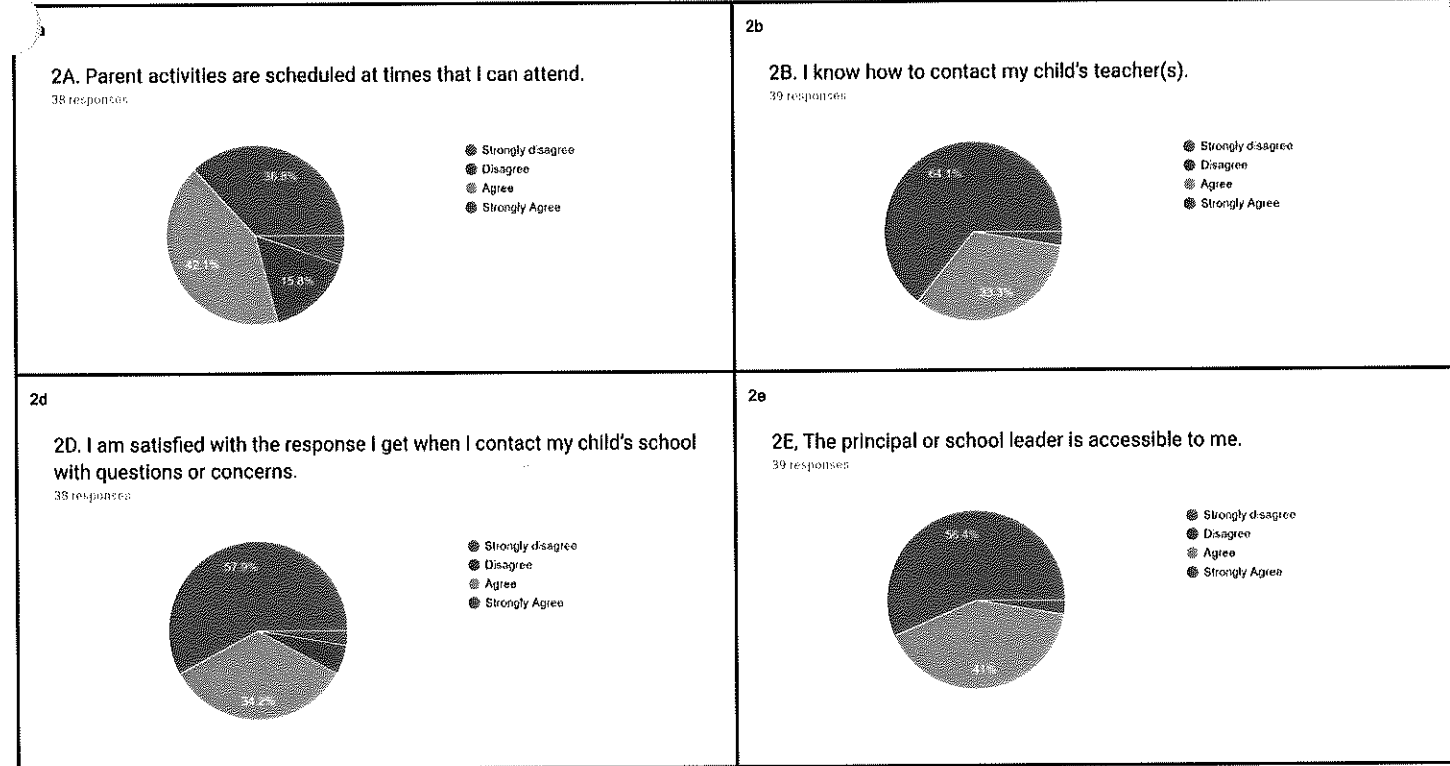


- Not at all
- A little
- Somewhat
- A great deal

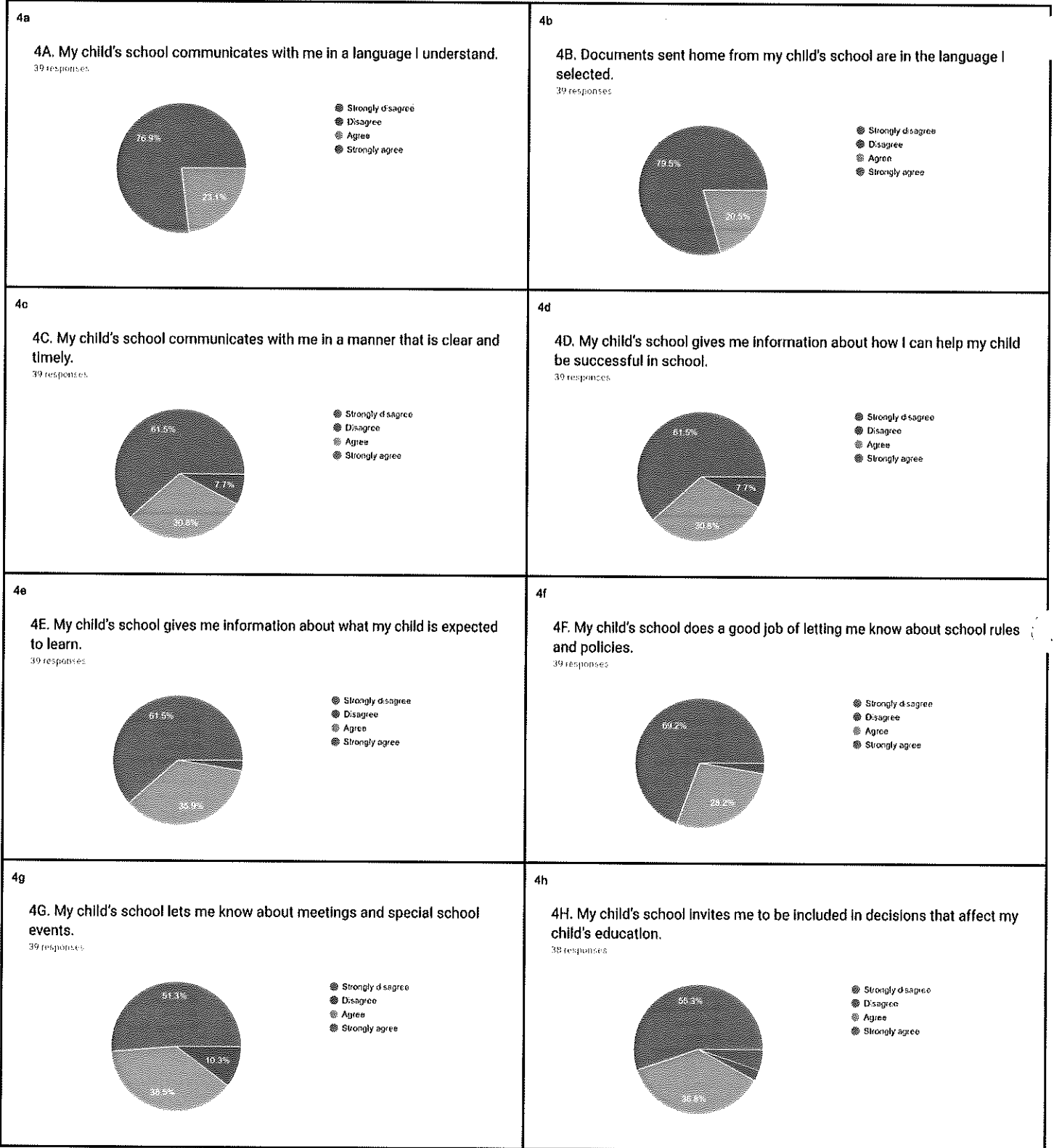


Parent Survey:

2. How much do you agree with the following statements?



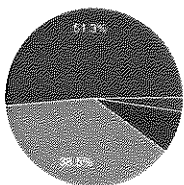
4. How much do you agree with the following statements?



4i

4i. My child's school values my feedback.

39 responses



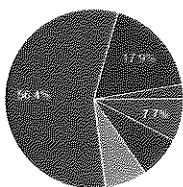
- Strongly disagree
- Disagree
- Agree
- Strongly agree

5. How often does someone from your child's school do the following?

5a

5A. Contact me about my child's achievements and successes.

39 responses

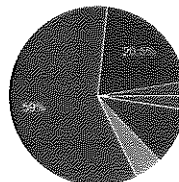


- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

5b

5B. Provide me with regular feedback about my child's progress.

39 responses

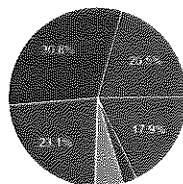


- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

5c

5C. Send emails, newsletters, or notes home telling me what my child is learning in school.

39 responses

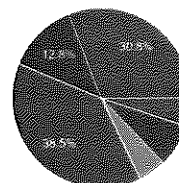


- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

5d

5D. Contact me if my child is struggling academically.

39 responses

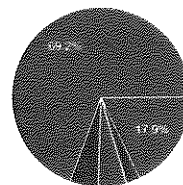


- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

5e

5E. Contact me if my child misbehaves or breaks school rules.

39 responses

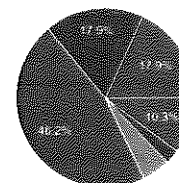


- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

5f

5F. Provide me with information about how to help my child with homework/independent work.

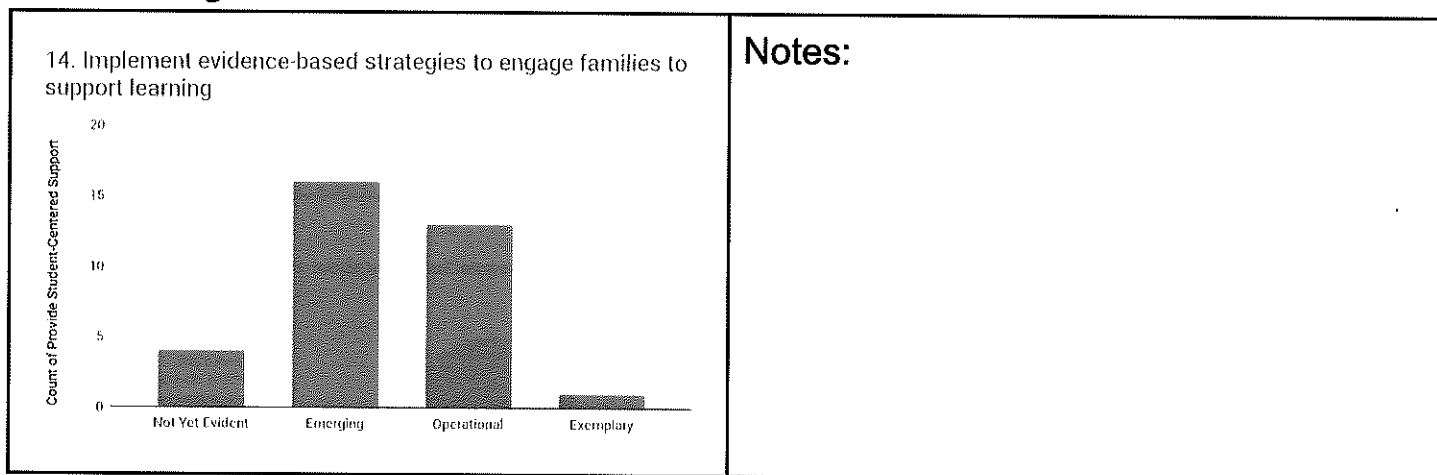
39 responses



- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

14. Implement evidence-based strategies to engage families to support learning

Team Rating:



Educator Focus Group:

10. How does the school work with families?

The school requires face to face registration and offers this once a week for any new student enroll. This is the first contact with families so that staff can begin to connect with them. In addition social media, a school website, and parent access to student progress is available for communicating with parents. Zoom sessions are offered to students and parents as a means of communication. Learning guides check in with families every two weeks. In general the Focus Group felt the school did a good job to engage families in the educational process of their students. A position has been established to assist with relationships between families and staff. Everyone does their best, but a challenge for a cyber school.

11. How are families involved in school decisions?

Survey information is collected on occasion to solicit family input

Student Focus Group:

10. Do your teachers talk with your parents/guardians about how you are doing in school? Do your parents/guardians attend school events or help at school?

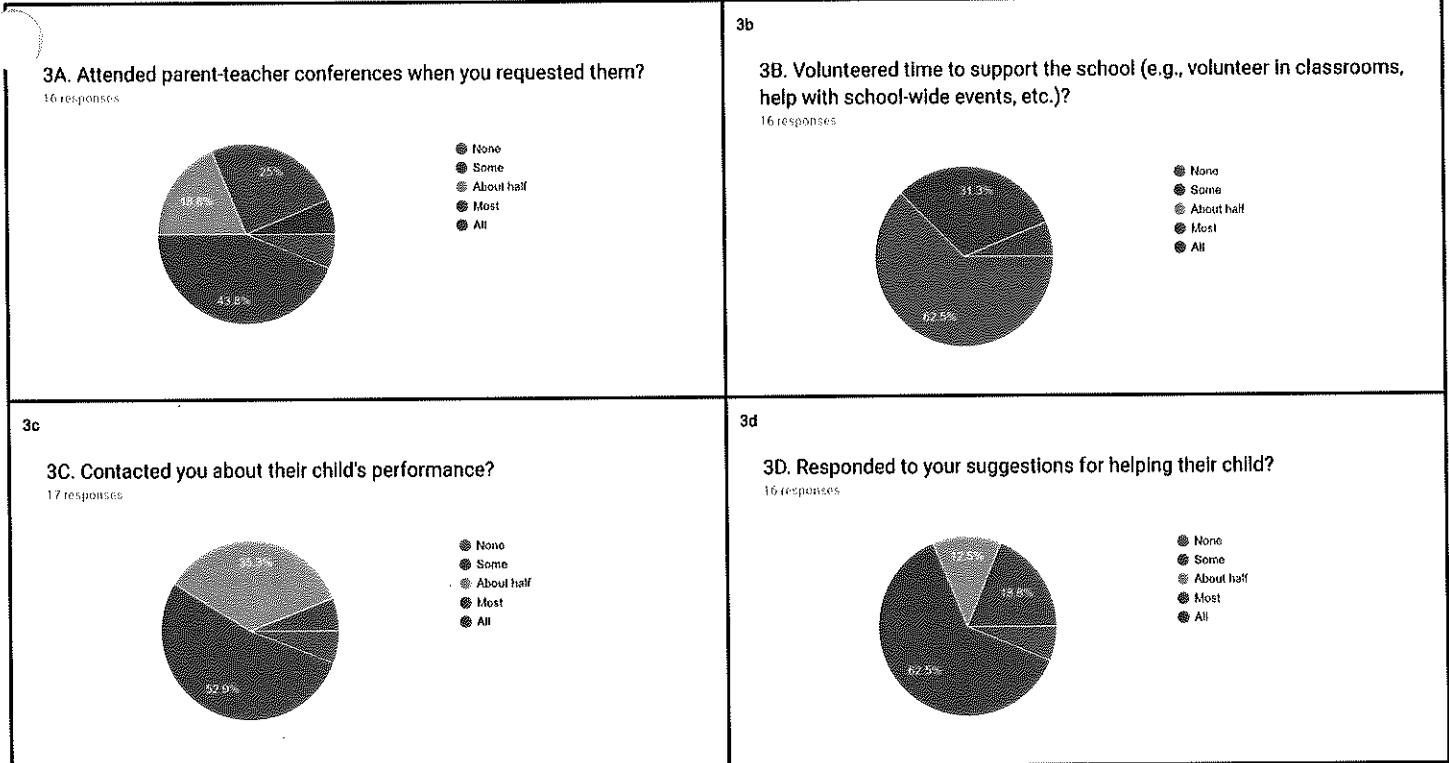
They send emails and texts to parents regarding my Google classroom assignments and grades. They will call only when students are having problems.

As far as parents attending or helping: My parents do not attend school activities.

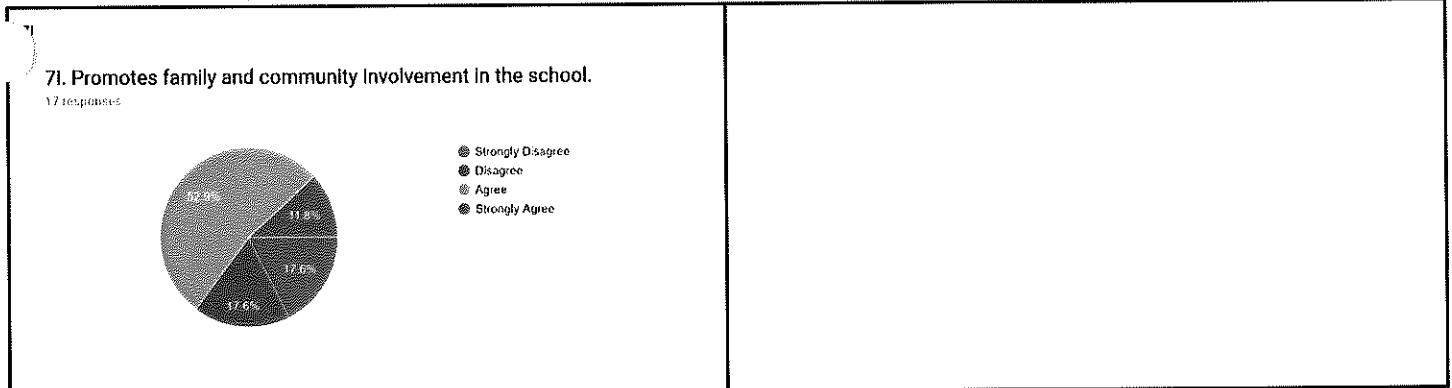
I don't think my parents help out with school but I'm sure other students parents help out.

Educator Survey:

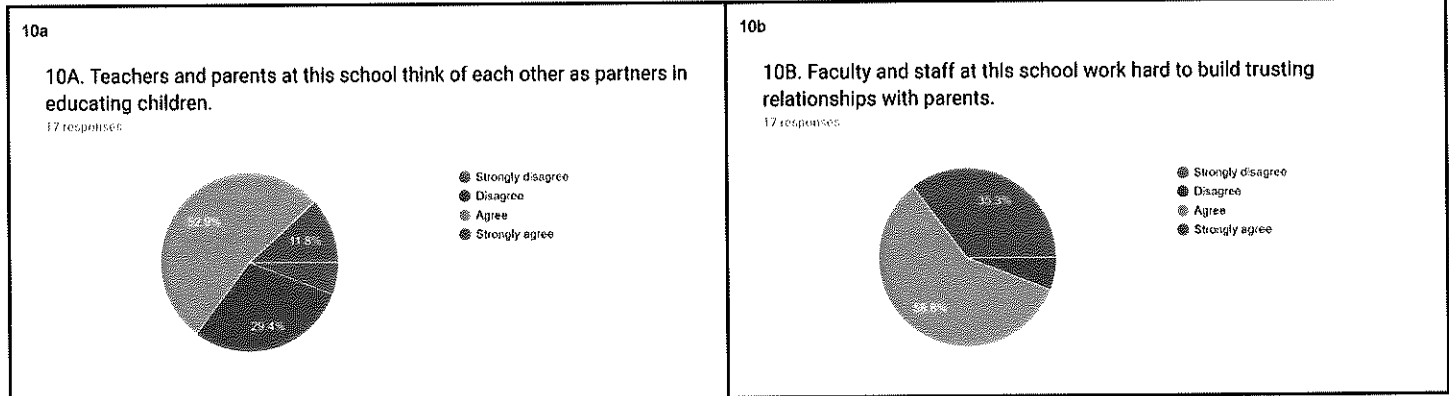
3. For the students you teach this year, how many of their parents/guardians...



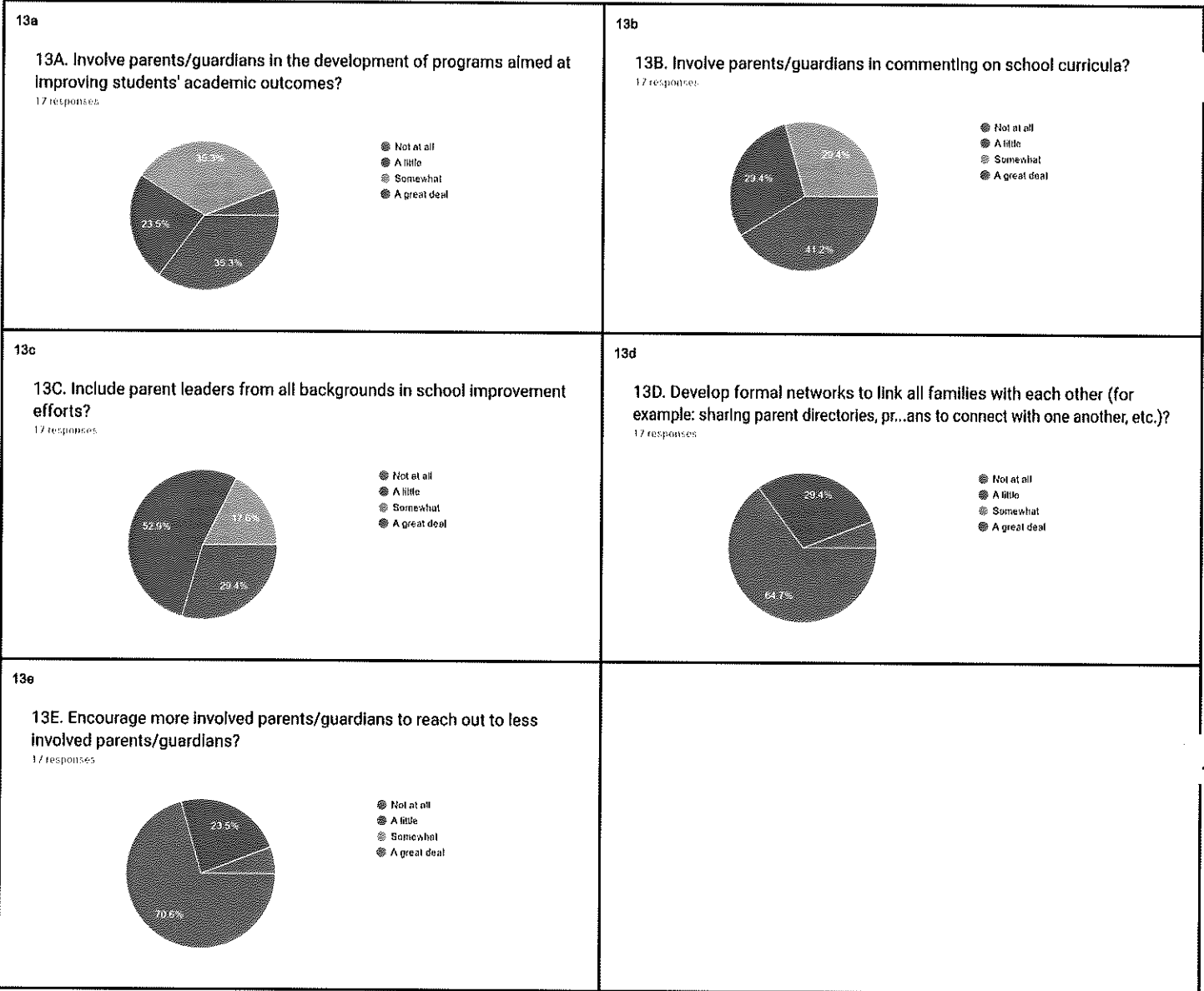
7. How much do you agree with the following statements? The leadership team at this school...



10. How much do you agree with the following statements?

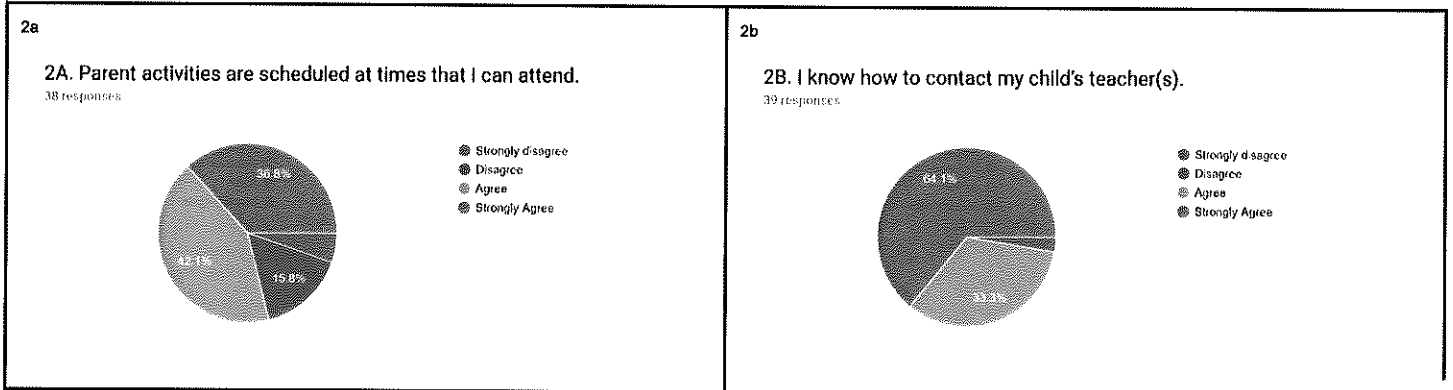


13. To what extent does this school...



Parent Survey:

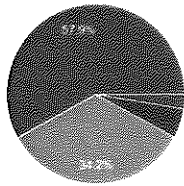
2. How much do you agree with the following statements?



2d

2D. I am satisfied with the response I get when I contact my child's school with questions or concerns.

38 responses

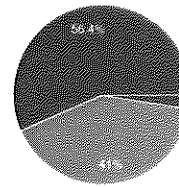


- Strongly disagree
- Disagree
- Agree
- Strongly agree

2e

2E. The principal or school leader is accessible to me.

39 responses



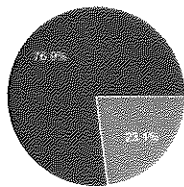
- Strongly disagree
- Disagree
- Agree
- Strongly agree

4. How much do you agree with the following statements?

4a

4A. My child's school communicates with me in a language I understand.

39 responses

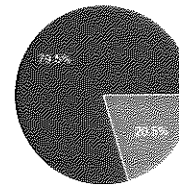


- Strongly disagree
- Disagree
- Agree
- Strongly agree

4b

4B. Documents sent home from my child's school are in the language I selected.

39 responses

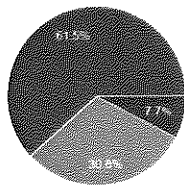


- Strongly disagree
- Disagree
- Agree
- Strongly agree

4c

4C. My child's school communicates with me in a manner that is clear and timely.

39 responses

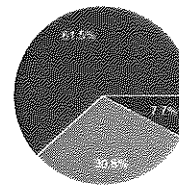


- Strongly disagree
- Disagree
- Agree
- Strongly agree

4d

4D. My child's school gives me information about how I can help my child be successful in school.

39 responses

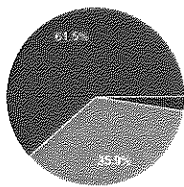


- Strongly disagree
- Disagree
- Agree
- Strongly agree

4e

4E. My child's school gives me information about what my child is expected to learn.

39 responses

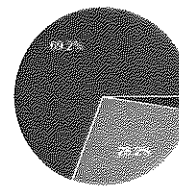


- Strongly disagree
- Disagree
- Agree
- Strongly agree

4f

4F. My child's school does a good job of letting me know about school rules and policies.

39 responses

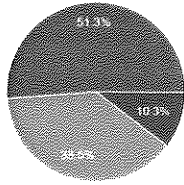


- Strongly disagree
- Disagree
- Agree
- Strongly agree

4g

4G. My child's school lets me know about meetings and special school events.

39 responses

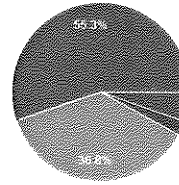


- Strongly disagree
- Disagree
- Agree
- Strongly agree

4h

4H. My child's school invites me to be included in decisions that affect my child's education.

38 responses

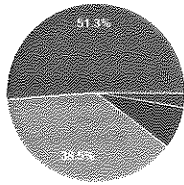


- Strongly disagree
- Disagree
- Agree
- Strongly agree

4i

4I. My child's school values my feedback.

39 responses



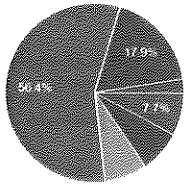
- Strongly disagree
- Disagree
- Agree
- Strongly agree

5. How often does someone from your child's school do the following?

5a

5A. Contact me about my child's achievements and successes.

39 responses

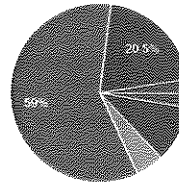


- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

5b

5B. Provide me with regular feedback about my child's progress.

39 responses

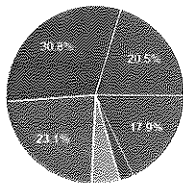


- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

5c

5C. Send emails, newsletters, or notes home telling me what my child is learning in school.

39 responses

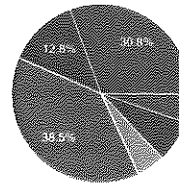


- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

5d

5D. Contact me if my child is struggling academically.

39 responses

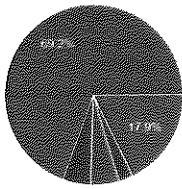


- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

5e

5E. Contact me if my child misbehaves or breaks school rules.

39 responses

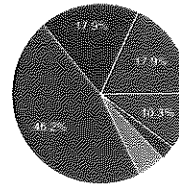


- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

5f

5F. Provide me with information about how to help my child with homework/independent work.

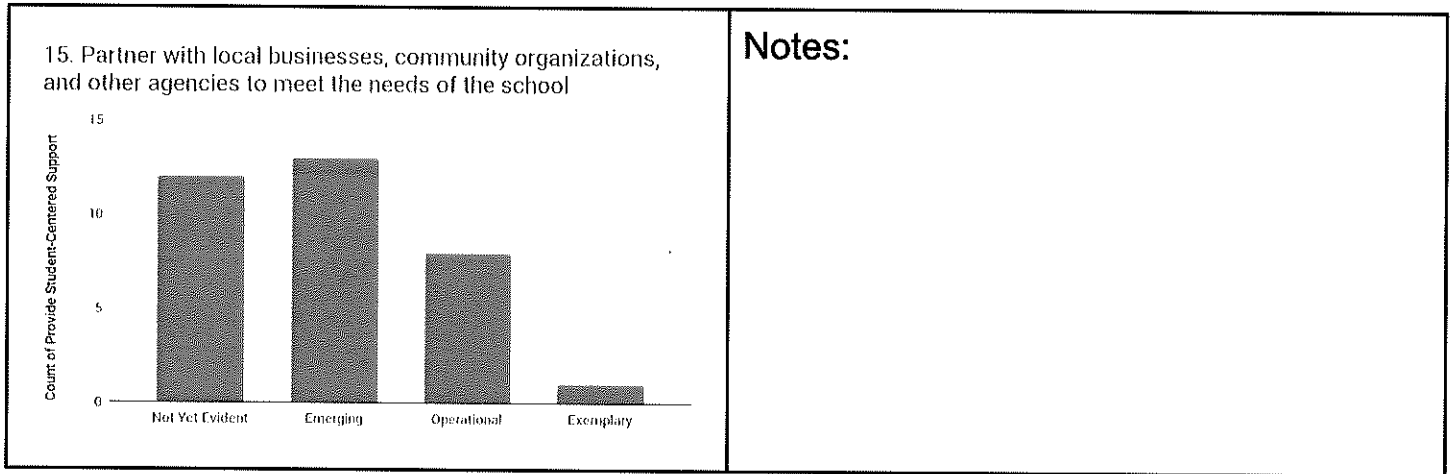
39 responses



- Never
- 1-4 times a year
- Monthly or about monthly
- Weekly or about weekly
- Daily or almost daily
- Does not apply

15. Partner with local businesses, community organizations, and other agencies to meet the needs of the school

Team Rating:



Educator Focus Group:

12. How does the school partner with the community? For what purposes?
Limited responses. The school offers an open campus model that allows students from their home schools to remain enrolled there and take courses online through CPDLF.

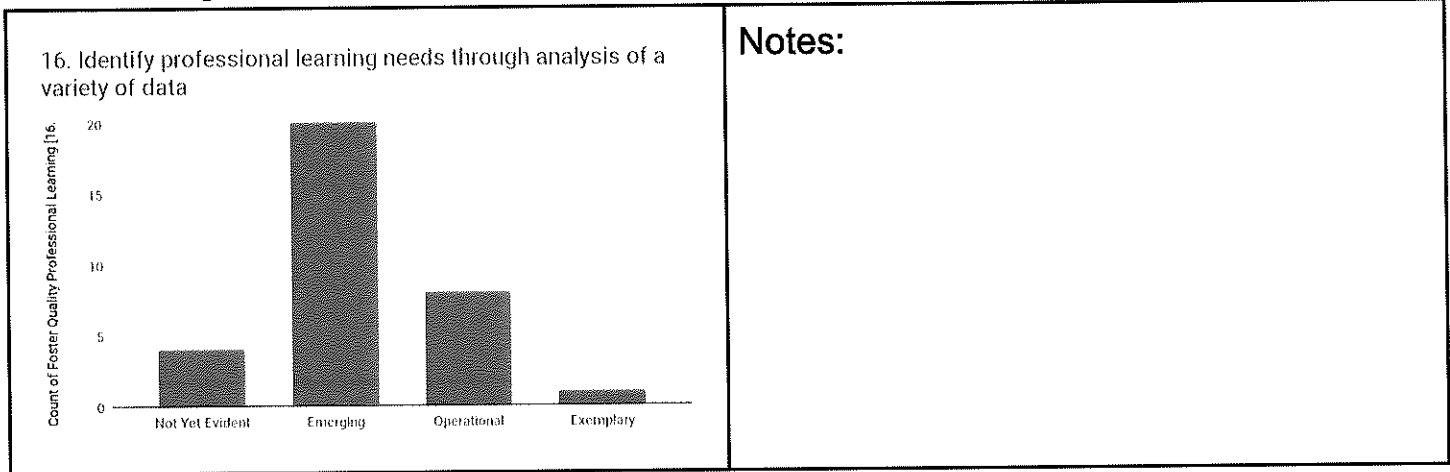
Student Focus Group:

11. How do community members or organizations work with your school?
All students replied that they were unsure or didn't know

Foster Quality Professional Learning

5. Identify professional learning needs through analysis of a variety of data

Team Rating:



Educator Focus Group:

1. How are goals for professional learning at the school established and achieved? How is professional learning evaluated?

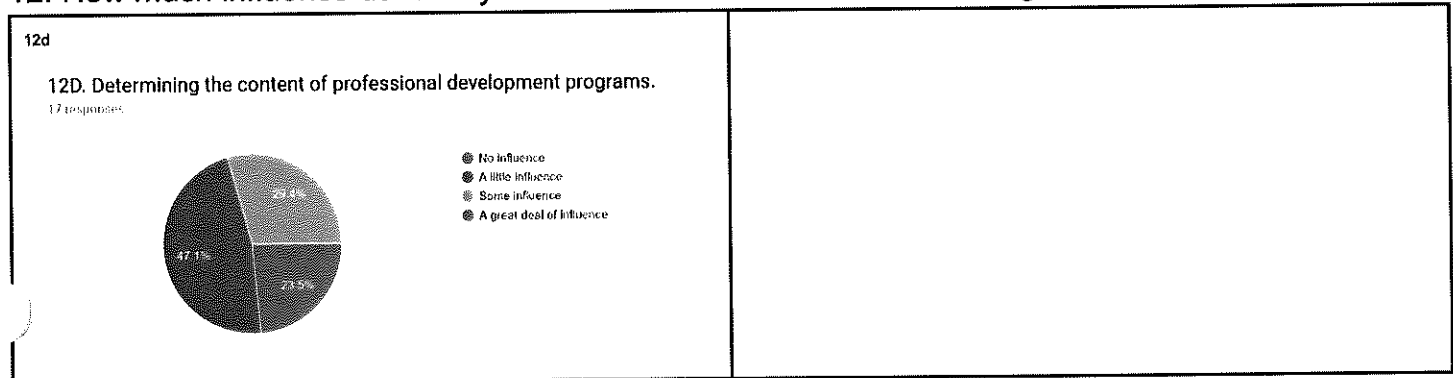
Instructors and learning guides are offered professional development on the course platforms used in the online courses. In addition, program professional development for things like Schoolwide Positive Behavior Support, Results by Design, and Connect U is offered. PD is not during work hours, extra pay on top of salary,

Full support to go to any conference that they wanted to go to. When they do go to a conference, they are to share out with the remaining staff members

A wondering was if there was value in staff choice in what they want to learn, rather than same across board.

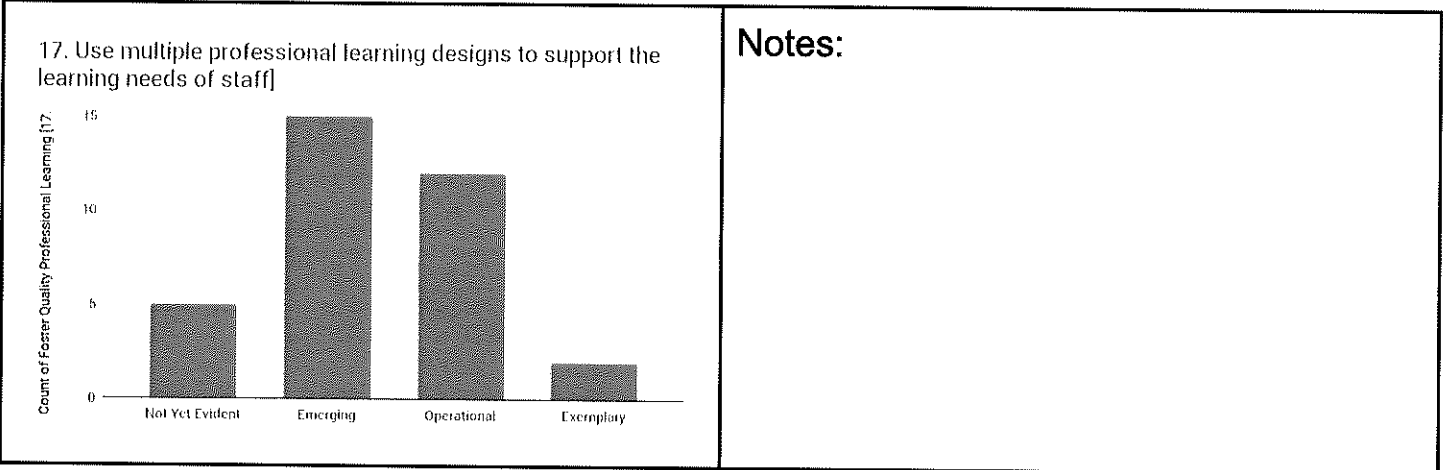
Educator Survey:

12. How much influence do faculty and staff have in each of the following areas?



17. Use multiple professional learning designs to support the learning needs of staff

Team Rating:



Educator Focus Group:

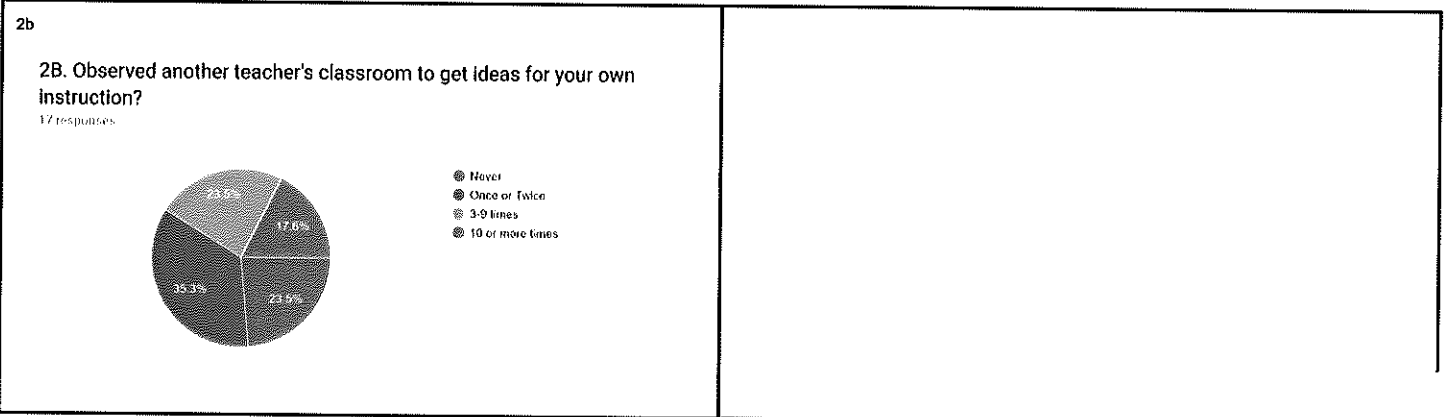
9. How are goals for professional learning at the school established and achieved? How is professional learning evaluated?

Instructors and learning guides are offered professional development on the course platforms used in the online courses. In addition, program professional development for things like Schoolwide Positive Behavior Support, Results by Design, and Connect U is offered. PD is not during work hours, extra pay on top of salary, Full support to go to any conference that they wanted to go to. When they do go to a conference, they are to share out with the remaining staff members

A wondering was if there was value in staff choice in what they want to learn, rather than same across board.

Educator Survey:

2. This school year, how often have you...

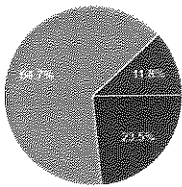


11. How much do you agree with the following statements? A member of the school leadership team...

11e

11E. Provides me with useful feedback to improve my teaching.

17 responses

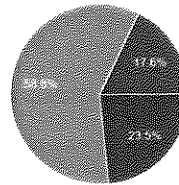


- Strongly disagree
- Disagree
- Agree
- Strongly agree

11f

11F. Has provided me with the support I need to improve my teaching.

17 responses



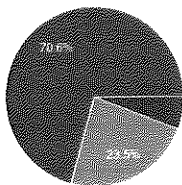
- Strongly disagree
- Disagree
- Agree
- Strongly agree

14. How often have your professional development activities this year...

14a

14A. Been sustained and coherently focused, rather than short-term and unrelated?

17 responses

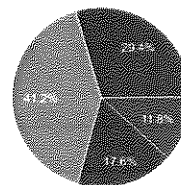


- Never
- Rarely
- Occasionally
- Most of the time

14b

14B. Included enough time to think carefully about, try, and evaluate new ideas?

17 responses

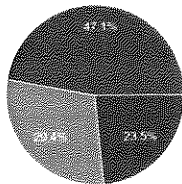


- Never
- Rarely
- Occasionally
- Most of the time

14c

14C. Been closely connected to my school's improvement plan?

17 responses

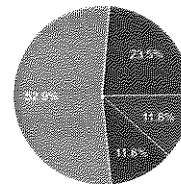


- Never
- Rarely
- Occasionally
- Most of the time

14d

14D. Included opportunities to work productively with colleagues in my school?

17 responses

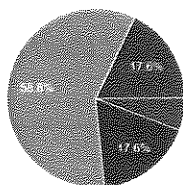


- Never
- Rarely
- Occasionally
- Most of the time

14e

14E. Included opportunities to analyze student work/data?

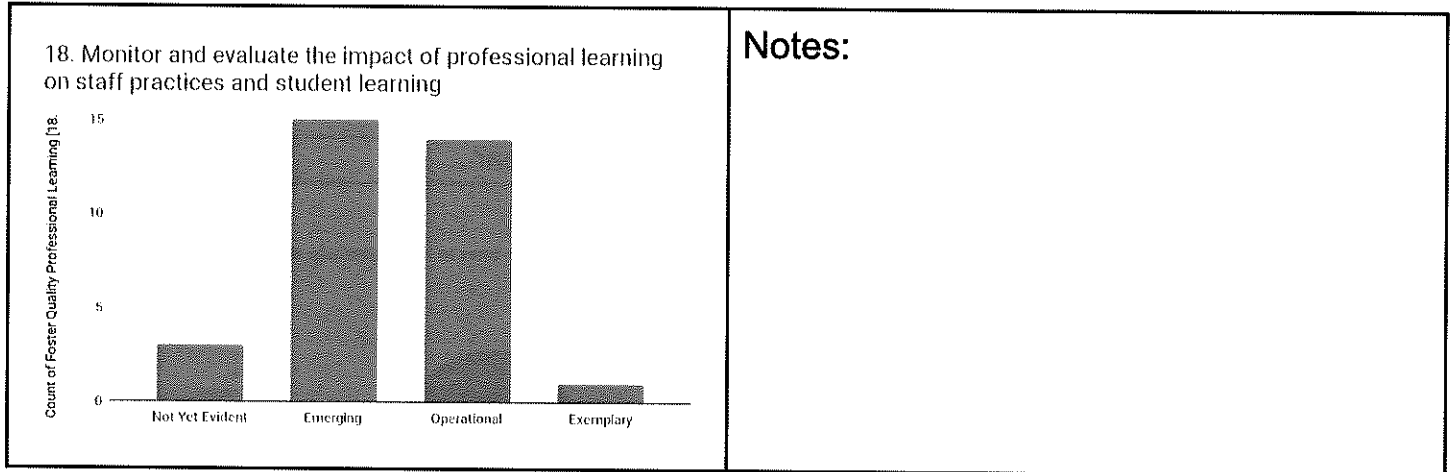
17 responses



- Never
- Rarely
- Occasionally
- Most of the time

18. Monitor and evaluate the impact of professional learning on staff practices and student learning

Team Rating:



Educator Focus Group:

5. Do school leaders set expectations for your classroom practice?

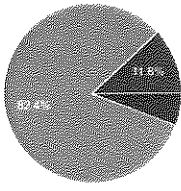
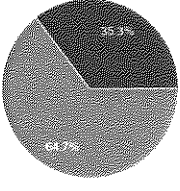
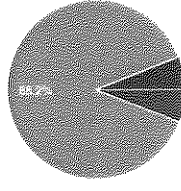
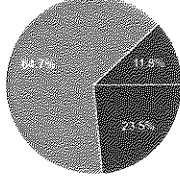
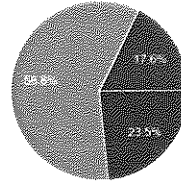
Yes. Instructors are to provide course launches weekly and offer online hours for chatting, grading and providing student feedback. The course launch outlines the weekly requirements for the course and are accessible to the learning guides who check in with students weekly to monitor their progress. Leadership makes efforts to ensure the expectations are clear and consistent across the board.

9. How are goals for professional learning at the school established and achieved? How is professional learning evaluated?

*Instructors and learning guides are offered professional development on the course platforms used in the online courses. In addition, program professional development for things like Schoolwide Positive Behavior Support, Results by Design, and Connect U is offered. PD is not during work hours, extra pay on top of salary, Full support to go to any conference that they wanted to go to. When they do go to a conference, they are to share out with the remaining staff members
A wondering was if there was value in staff choice in what they want to learn, rather than same across board.*

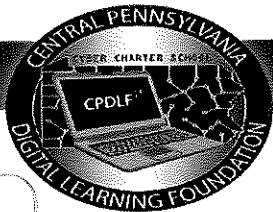
Educator Survey:

11. How much do you agree with the following statements? A member of the school leadership team...

<p>11a</p> <p>11A. Makes clear to faculty and staff the leadership's expectations for meeting instructional goals.</p> <p>17 responses</p>  <ul style="list-style-type: none"> ● Strongly disagree ● Disagree ● Agree ● Strongly agree 	<p>11c</p> <p>11C. Presses faculty and staff to implement what they have learned in professional development.</p> <p>17 responses</p>  <ul style="list-style-type: none"> ● Strongly disagree ● Disagree ● Agree ● Strongly agree
<p>11d</p> <p>11D. Knows what's going on in classrooms.</p> <p>17 responses</p>  <ul style="list-style-type: none"> ● Strongly disagree ● Disagree ● Agree ● Strongly agree 	<p>11e</p> <p>11E. Provides me with useful feedback to improve my teaching.</p> <p>17 responses</p>  <ul style="list-style-type: none"> ● Strongly disagree ● Disagree ● Agree ● Strongly agree
<p>11f</p> <p>11F. Has provided me with the support I need to improve my teaching.</p> <p>17 responses</p>  <ul style="list-style-type: none"> ● Strongly disagree ● Disagree ● Agree ● Strongly agree 	Empty cell

Attachment 29

Reorganization Documents



Central Pennsylvania Digital Learning Foundation

721 N. Juniata Street, Suite 3
Hollidaysburg, PA 16648

Realign – Reorganize – Restructure **Proposal for Board of Trustees – May 12, 2016** **Concentrating on the Learner and the Learning**

***Note: Duties and responsibilities are in general and may not be all-inclusive.
See Job Descriptions for full details.**

Positions Eliminated – Effective June 30, 2016

Administrative Assistant (Operations)
Administrative Assistant (Academics)
Secretary/Bookkeeper
Operations/HR Manager/Recording Board Secretary
Elementary/Secondary Guidance Counselor
Special Education/Teacher Facilitator (all positions)
Elementary Facilitator/Marketing Coordinator
Sec. Ed Facilitator/PSSA/Keystone Test Coordinator
Mentor (all positions)
Tutor (all positions)

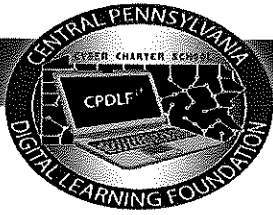
Proposed Positions to Create – June 2016 Board Meeting

12 Month Positions

Student Records Officer
Confidential Administrative Assistant
Innovative Learning Leader
Elementary Learning Guide – Elementary Instructor
Secondary Learning Guide – Cultural Literacy Instructor (English and Social Studies Certification)
Secondary Learning Guide – Science Instructor
Secondary Special Education Learning Guide – Math Instructor

10 month Positions

Elementary Special Education Learning Guide
Secondary Learning Guide – Math Instructor
Secondary Special Education Learning Guide – English Instructor
Part Time Instructor (6 positions)
Math Instructor
English Instructor
Science Instructor
Social Studies Instructor
Physical Education/Health Instructor (2)



Realign – Reorganize – Restructure
Proposal for Board of Trustees – May 12, 2016
Concentrating on the Learner and the Learning

***Note: Duties and responsibilities are in general and may not be all-inclusive.
See Job Descriptions for full details.**

General Job Responsibilities

Student Records Officer

Regular Education and Special Education Records
Academic Administrative Assistant

Confidential Administrative Assistant

Receptionist
Purchasing/Shipping/Receiving
Personnel Records
Executive Administrative Assistant
Recording Board Secretary

Innovative Learning Leader – Administrative/Supervisory Certification

Instructional Coach
Learning Experiences Developer
Technology and Information Systems Administrator
District Test Administrator
Federal Programs Coordinator
Title I Coordinator
School Safety

Learning Guide

Learner Case Load (Develop relationships and guide their learning)
Regular Education: approx. 30-40 Learners
Special Education: approx. 20-15 Learners
Distributed Leadership Team Participation
Instruct courses in subject area certification

Instructor

Instruct courses in subject area

Note: These positions have been retained but will receive updated job descriptions

K-12 Principal

PT Nurse

Technology Support

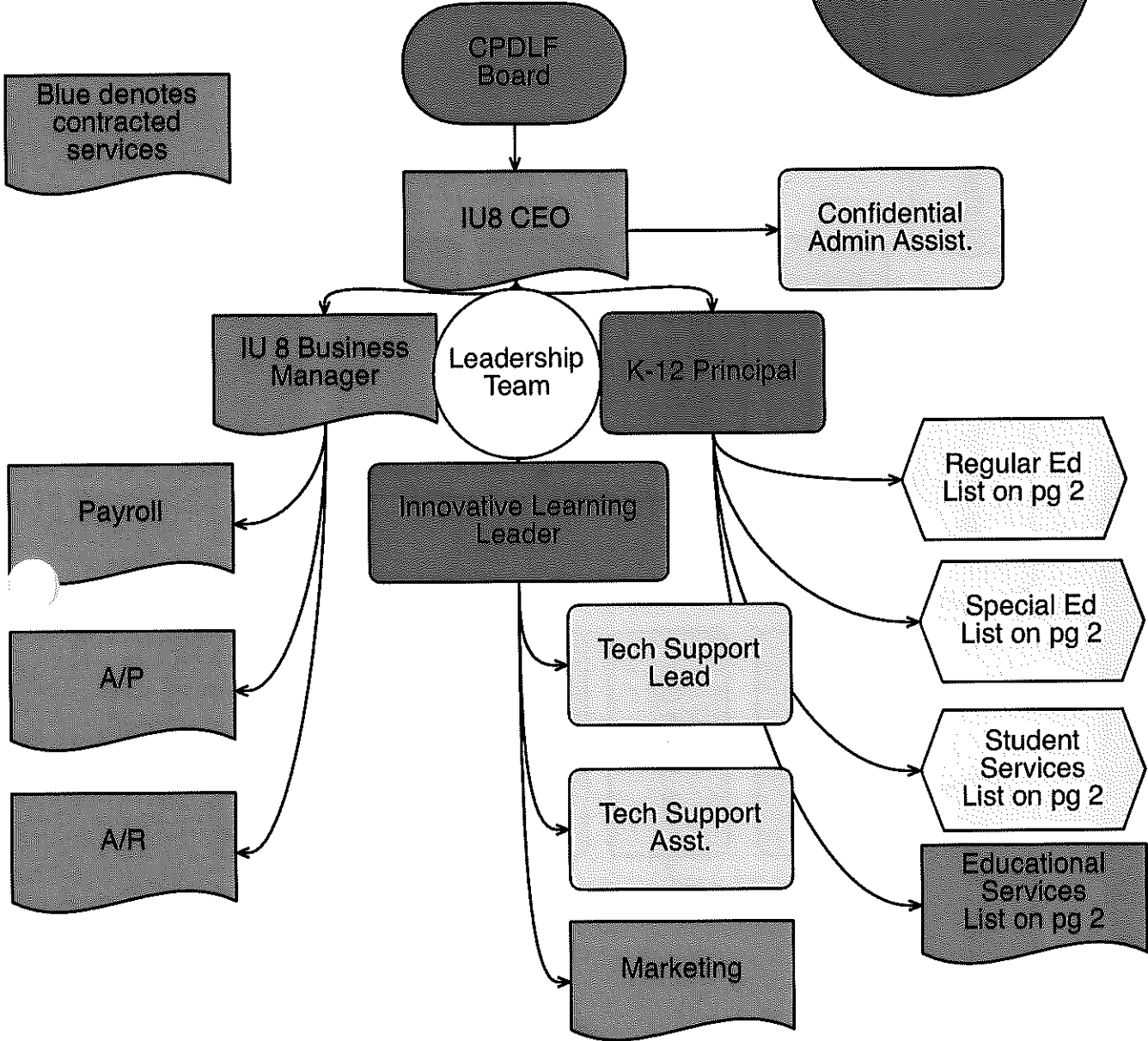
PT Transition Coordinator

Technology Aide

State Test Administrators and Proctors

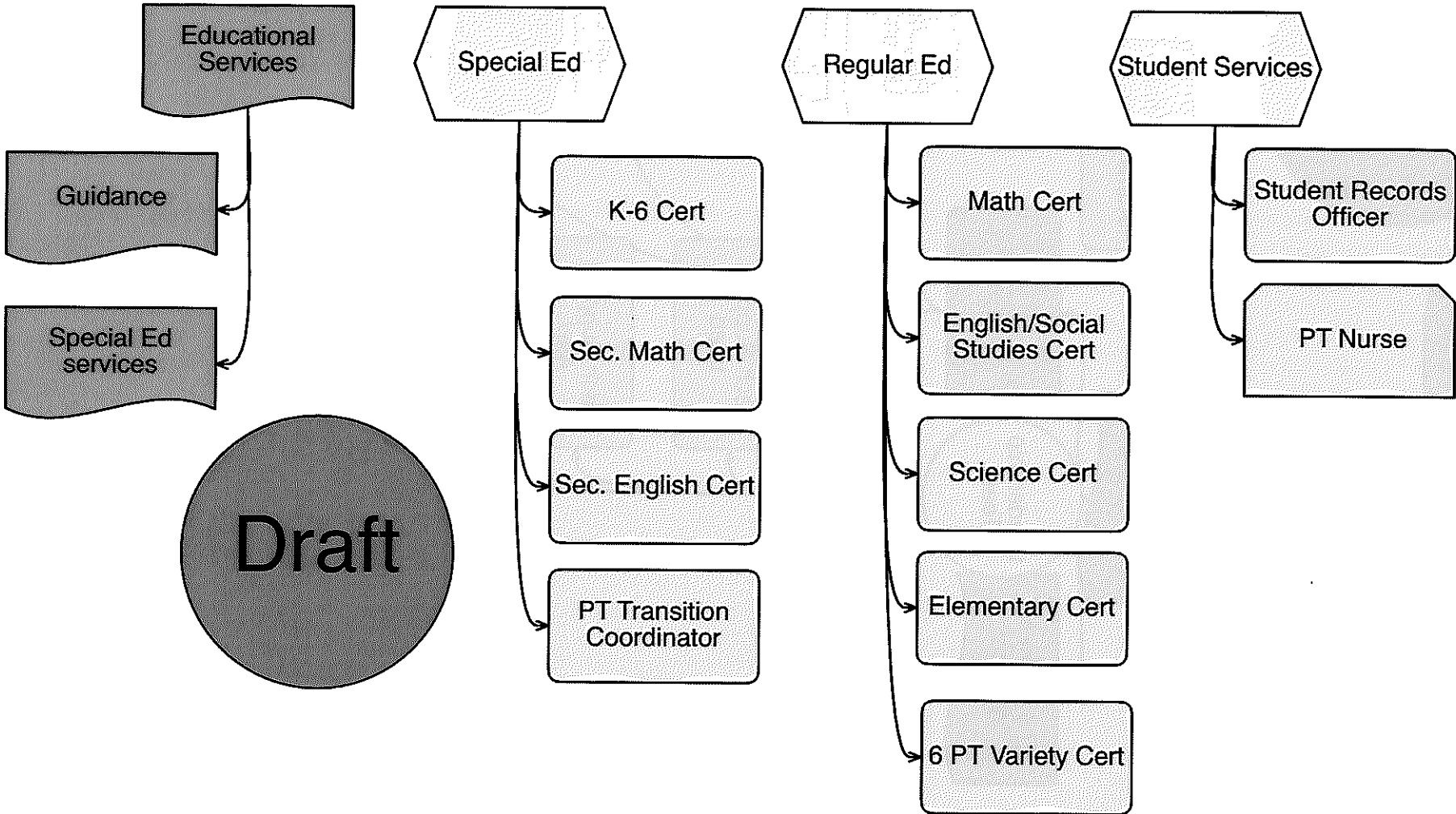
2016-17
CPDLF Reorganization Plan
Concentrating
on the
LEARNER and the LEARNING

Draft



2016-17
CPDLF Reorganization Plan
Page 2
Concentrating
on the
LEARNER and the LEARNING

Blue denotes
contracted
services



Attachment 30

PDE 414

District Code	District Name	Location ID	Full Location Name	Staff ID	Staff Last Name	Staff First Name	Assignment Date	Assignment Completion Date	Percent of Time Assigned	Assignment Code	Assignment	Primary Assignment	School Year
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2489252	Baney Patrick	Patrick		9/1/2006 0:00		15	2870	Middle Level Social Studies, 7-9	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2489252	Baney Patrick	Patrick		9/1/2015 0:00		5	8805	Anthropology	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2489252	Baney Patrick	Patrick		9/1/2015 0:00		5	8830	Economics	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2489252	Baney Patrick	Patrick		9/2/2014 0:00		25	8845	History, 10-12	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2489252	Baney Patrick	Patrick		9/1/2006 0:00		25	8875	Social Studies, 10-12	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2489252	Baney Patrick	Patrick		9/1/2015 0:00		5	8880	Sociology, 10-12	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2489252	Baney Patrick	Patrick		9/3/2013 0:00		20	9900	Other Not Listed Above (certificated personnel)	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2489252	Baney Greg	Greg		9/3/2013 0:00		5	2880	Middle Level Science, 7-9	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1413079	Burns Greg	Greg		9/3/2002 0:00		15	8405	Biology	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1413079	Burns Greg	Greg		9/3/2002 0:00		10	8420	Chemistry	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1413079	Burns Greg	Greg		9/3/2002 0:00		15	8441	Earth and Space Science, Intermediate	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1413079	Burns Greg	Greg		9/2/2014 0:00		10	9900	Other Not Listed Above (certificated personnel)	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 4708543	Day Brieana	Brieana		3/5/2018 0:00		10	2850	Middle Level English, 7-9	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 4708543	Day Brieana	Brieana		3/5/2018 0:00		30	3200	English/Communication, 10-12	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1837835	Fairbanks Melissa	Melissa		9/1/2010 0:00		10	2844	Elementary, Primary Grades 1-3	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1837835	Fairbanks Melissa	Melissa		9/1/2010 0:00		15	2845	Elementary, Intermediate Grades 4-6	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1837835	Fairbanks Melissa	Melissa		9/1/2010 0:00		15	9340	Special Ed, Elementary Subjects, PreK-6	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1837835	Fairbanks Chelsea	Chelsea		9/6/2016 0:00		25	2870	Middle Level Social Studies, 7-9	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 8157968	Gibbons Chelsea	Chelsea		9/8/2016 0:00		25	8875	Social Studies, 10-12	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 8157968	Gibbons Chelsea	Chelsea		9/8/2016 0:00		50	9999	Other Not Listed Above (non-certificated personnel)	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 8157968	Gibbons Chelsea	Chelsea		9/8/2016 0:00		33	2843	Kindergarten, age 5 (KS)	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 8157968	Gibbons Chelsea	Chelsea		9/8/2016 0:00		33	2844	Elementary, Primary Grades 1-3	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 6840508	Grassmyer Cassie	Cassie		8/9/2016 0:00	12/31/2017	33	2845	Elementary, Intermediate Grades 4-6	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 6840508	Grassmyer Cassie	Cassie		8/9/2016 0:00	12/31/2017	33	2843	Kindergarten, age 5 (KS)	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 6840508	Grassmyer Cassie	Cassie		8/9/2016 0:00	12/31/2017	34	2845	Elementary, Intermediate Grades 4-6	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 9520784	Pipetti Amy	Amy		1/2/2018 0:00		33	2843	Kindergarten, age 5 (KS)	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 9520784	Pipetti Amy	Amy		1/2/2018 0:00		33	2844	Elementary, Primary Grades 1-3	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 9520784	Pipetti Amy	Amy		1/2/2018 0:00		34	2845	Elementary, Intermediate Grades 4-6	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1716747	Jancula Heather	Heather		9/1/2004 0:00		50	2870	Middle Level Social Studies, 7-9	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1716747	Jancula Heather	Heather		7/1/2014 0:00		50	8875	Social Studies, 10-12	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1716747	Jancula Heather	Heather		7/1/2014 0:00		15	2880	Middle Level Science, 7-9	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 5328454	Longwell Paul	Paul		9/1/2005 0:00		15	8470	Physics, 10-12	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 5328454	Longwell Paul	Paul		9/1/2005 0:00		15	9225	Special Ed, Resource PreK-12	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 9102489	MAGARGI KYLIE	KYLIE		9/23/2015 0:00		100	4810	Health	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 4974704	MURTHA Patti	Patti		9/1/2005 0:00		20	4817	Physical Education	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 4974704	MURTHA Patti	Patti		9/1/2005 0:00		20	1099	Chief Administrative Officer (charter schools only)	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2178184	Maurer Alko	Alko		9/1/2015 0:00		70	2843	Kindergarten, age 5 (KS)	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2365391	Morrissey Geraldine	Geraldine		7/1/2017 0:00		25	2844	Elementary, Primary Grades 1-3	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2365391	Morrissey Geraldine	Geraldine		7/1/2017 0:00		25	2845	Elementary, Intermediate Grades 4-6	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2365391	Morrissey Geraldine	Geraldine		7/1/2017 0:00		25	9225	Special Ed, Resource PreK-12	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2365391	Morrissey Geraldine	Geraldine		7/1/2017 0:00		25	2850	Middle Level English, 7-9	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 7213858	Pelkey Lindsay	Lindsay		9/8/2016 0:00	3/2/2018	10	3200	English/Communication, 10-12	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 7213858	Pelkey Lindsay	Lindsay		9/8/2016 0:00	3/2/2018	30	2860	Middle Level Mathematics, 7-9	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 4129632	Pincherri Briana	Briana		8/9/2016 0:00		10	6800	Mathematics, 10-12	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 4129632	Pincherri Briana	Briana		8/9/2016 0:00		10	2860	Middle Level Mathematics, 7-9	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 4930756	Rogers Wesley	Wesley		9/2/2014 0:00		10	6800	Mathematics, 10-12	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 4930756	Rogers Wesley	Wesley		9/4/2007 0:00		30	2843	Kindergarten, age 5 (KS)	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 5129745	Rupp Leslie	Leslie		9/4/2012 0:00		10	2844	Elementary, Primary Grades 1-3	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 5129745	Rupp Leslie	Leslie		9/4/2012 0:00		10	2845	Elementary, Intermediate Grades 4-6	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 5129745	Rupp Leslie	Leslie		9/4/2012 0:00		10	2850	Middle Level English, 7-9	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 5129745	Rupp Leslie	Leslie		9/4/2012 0:00		25	2870	Middle Level Social Studies, 7-9	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 5129745	Rupp Leslie	Leslie		9/4/2012 0:00		20	9999	Other Not Listed Above (non-certificated personnel)	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 5129745	Rupp Leslie	Leslie		7/1/2013 0:00		25	1100	Elementary Principal	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2849274	Salyards Kimberly	Kimberly		7/1/2017 0:00		50	1105	Secondary Principal	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 2849274	Salyards Kimberly	Kimberly		7/1/2017 0:00		50	2843	Kindergarten, age 5 (KS)	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1314936	WALTERS AMY	AMY		9/1/2015 0:00		20	2844	Elementary, Primary Grades 1-3	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1314936	WALTERS AMY	AMY		9/1/2015 0:00		20	2845	Elementary, Intermediate Grades 4-6	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1314936	WALTERS AMY	AMY		9/1/2015 0:00		20	2860	Middle Level Mathematics, 7-9	No	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1314936	WALTERS AMY	AMY		9/1/2015 0:00		10	9225	Special Ed, Resource PreK-12	Yes	2017 - 2018
108070001	Central PA Digital Learning Foundation C	7720	Central PA Digital Lrng Foundation CS 1314936	WALTERS AMY	AMY		9/1/2015 0:00		30				

Attachment 31

2015-16 Professional Development
Documentation

CPDLF Staff Meeting

Friday, December 11, 2015 8:30 AM

Audio recording

Attendance

Handouts:

- CEO Vision and Goals for 2015-16
- Board Agenda and Addendum including Budget to Actual
- New health insurance plan benefit grid
- CPDLF Healthcare Premium Conversion and Waiver Plan
- HSA Enrollment Form

Staff Meeting Agenda

1. CEO vision and goals
2. Review of board agenda and supporting documents
3. Review of new health plan and Section 125 plan- formal meeting on Monday at 9:30 with Mr. Bernini
4. Completion of HSA enrollment form - may be retracted later but MUST be filled out and submitted today
5. Assignment: Letter of Interest outlining what you consider to be your areas of strength either with regard to duties you completed previously, are completing now, or would like to have assigned to you. Attach an updated resume. Due: December 23, 2015 emailed or in paper form
6. Staff meetings will be every other Friday at 8:30 am. **Next meeting will be January 8, 2016.**

Friday, January 8 - 8:30 am

Tuesday, January 5, 2016 1:31 PM

CPDLF Staff Meeting

1. Additional board meeting on January 21 @ Ed Tech center to discuss finances and personnel
 - a. Draft revision budget
2. No staff meeting on January 22. Board updates will be sent out via email.
3. 3 Rs - Realign, Reorganize, Restructure
 - a. New team-Student Achievement
 - b. Comprehensive Plan due November 2016
4. Updates
 - a. Money is flowing from school districts.....for now
 - b. HAS
5. Assignment 1 to be reported out at the Feb 5 Staff Meeting
 - a. In groups, answer these three questions
 - i. What do we want our students to know?
 - ii. What do we want our students to be able to do?
 - iii. What do we want our students to be like?
 - b. Groups
 - i. Micheal, Amanda, Brandon
 - ii. Amy, Cathy, Michele, Nicole
 - iii. Teresa, Leslie, Artrina, Rena
 - c. Each group will report out using a spokesperson who will first explain how your group was organized to accomplish the task and then answer the three questions that have been written out on the large sticky note paper to display.
6. Assignment 2: QBQ book - chapters to read will be given when book arrives

Friday, February 5 - 8:30 am

Friday, February 5, 2016 8:30 AM

Staff Meeting Agenda - Mrs. Maurer

Attendees

Cathy	Angela	Leslie	Amanda
Michele	Amy	Nicole	Brandon
Rena	Artrina	Teresa	Micheal

Updates:

- Board
 - Review email - Questions?
 - Next board meeting - February 11
 - Policies purchased - more information to come
 - Finances
 - Lease
- Organization
 - 3Rs - Phase 2 will be rolled out this month - reported at next staff meeting - Bethany (Secondary Services, Leslie, Nicole, Teresa)
 - Updates on Phase 1 - Review email - Questions?
 - Notification: Magic number 3
- Academics - Teams
 - Student Achievement - Angela
 - Attendance - Angela
 - SWPBIS (next time)
 - SAP (next time)
- Open Campus

Assignments:

- Last meeting:
 - Assignment 1 to be reported out at the Feb 5 Staff Meeting
 - In groups, answer these three questions
 - What do we want our students to know?
 - What do we want our students to be able to do?
 - What do we want our students to be like?
 - Groups
 - Micheal, Amanda, Brandon
 - Amy, Cathy, Michele, Nicole
 - Teresa, Leslie, Artrina, Rena
 - Each group will report out using a spokesperson who will first explain how your group was organized to accomplish the task and then answer the three questions that have been written out on the large sticky note paper to display.

Friday, February 19

Saturday, February 13, 2016 2:14 PM

Staff Meeting Agenda - Mrs. Maurer

Attendees

Cathy	Angela	Leslie	Amanda
Michele	Amy	Nicole	Brandon
Rena	Artrina	Teresa	Micheal

- Thank you for your QBQ Assignments
 - Thumbs up/down - did you find the book helpful?
- Board update
- Space plans
- Phase 2 of 3 R's
 - Teams
 - Leadership Team

Assignment:

Today's Think About:

- What are you thinking?

Next Staff meeting: Friday, March 4 @ 8:30 am

Friday, March 4 - 8:30 am

Friday, March 4, 2016 8:30 AM

Staff Meeting Agenda - Mrs. Maurer

Attendees

Cathy	Leslie	Amanda	Micheal
Michele	Amy	Brandon	Valerie
Rena	Artrina	Teresa	
Angela	Nicole		

- Pop Quiz!
- Updated CPDLF Graphic
- The Cat is NOT away! Who is in charge?
 - Principal - Angela
 - Backup - Micheal
- The TEAM concept
- Central Virtual Storage
- Updates from Valerie

Assignment:

- Watch the video "10 Ways to Have a Better Conversation" by Celeste Headlee (https://www.ted.com/talks/celeste_headlee_10_ways_to_have_a_better_conversation?language=en#t-4988)
- Send an email to Mrs. Maurer by 3/17/16 explaining which two ways had an impact on you and what in this video will help you have better conversations.

Today's Think About:

- KISS - Keep it simple and succinct - Effective Communication

Next Staff meeting: Friday, March 18 @ 8:30 am

Friday, March 18 - 8:30 am

Friday, March 18, 2016 6:09 AM

Staff Meeting Agenda - Mrs. Maurer

Attendees

Cathy	Leslie	Amanda	Micheal
Michele	Amy	Brandon	Valerie
Rena	Artrina	Teresa	
Angela	Nicole		

Agenda:

- Thank you for your assignments
- Board retreat on Monday - updates on April 1st
- Effective Communication skills
 - Blindfold activity
 - Just Listen
 - What would make CPDLF the ideal learning experience?
 - "I like what you said about and I wish...."

Assignment:

None!

Today's Think About:

- What can I do to become a better team member in the ideal learning experience?

Next Staff meeting: Friday, April 1 @ 8:30 am

~~Friday~~, April 1 - 8:30 am

Friday, March 4, 2016 8:30 AM

Attendees

Cathy Leslie Amanda Micheal
Michele Amy Brandon
Rena Artrina Teresa
Angela Nicole

Staff Meeting Agenda - Mrs. Maurer

- Wes Rogers update - Angela

The move is on!

- Where: temporary location at the Executive offices
- When: all moved by July 1
- How: TBD
- What to do: **By June 6th**
 - Make sure all electronic files are stored on One Drive - you may not get your desktop during the temporary set up, you may not even have your desk
 - Pack up all personal items and take them home
 - Pack up all items in your area to move to temporary storage, label with Name, Department, Storage, # of # boxes
 - Pack up all your day to day items and label with Name, Department, Office, #of # boxes - leave accessible
 - Angela will organize the packing of general area items and assign tasks
 - Stay tuned for more details as they become available but become very mobile in the next two months

Upcoming

- PSSA testing
- Board meeting April 14

Assignment:

- PACK!

Today's Think About:

What do I really need?

Next Staff meeting: Friday, April 15 @ 8:30 am

Monday, April 18 - 8:30 AM

Monday, April 18, 2016 6:54 AM

Attendees

Cathy	Leslie	Amanda	Micheal
Michele	Amy	Brandon	Valerie
Rena	Artrina	Teresa	
Angela	Nicole		

- ***Thank you and Congratulations to Micheal***
- Items tabled at the Board meeting - there will be an Emergency meeting called within the next two weeks to address these items
 - Lease with IU
 - Extended lease with Skyward Investments
 - The Move to the IU in June
 - The interim plans for the technology department
- Board Agenda Review
- CEO Board Report Review

Needs Assessment Overview

1. Fiduciary Responsibility
 - a. Fact: For three years in a row, CPDLF has operated with a deficit budget
 - b. Resolution: Expenses must be brought into alignment with Income by
 - i. Increasing income
 - ii. Reducing expenses
2. Academic Responsibility
 - a. Fact: CPDLF has been performing well below acceptable state academic performance levels for at least three years
 - b. Resolution: CPDLF must become more responsible for meeting the needs of the students academically by
 - i. Ensuring that the school climate is centered on getting to know the student – build relationships
 - ii. Ensure that supports are in place to meet the needs of the student

Concentrate on the Learner and the Learning

Today's Think About:

Assumptions and Gossip are deadly - don't get involved

Next Staff meeting: Friday, April 29 @ 8:30 am

Friday, April 29 - 8:30 AM

Monday, April 18, 2016 6:54 AM

Attendees

Cathy	Leslie	Amanda	Micheal
Michele	Amy	Brandon	
Rena	Artrina	Teresa	
Angela	Nicole		

- No emergency meeting
- Lease, move, and interim plans are on hold
- Moving assignment
 - Personnel from IU will be coming in to measure and inventory all furniture
 - The new location at the EDC will have primarily all new furniture
 - If moving in December, IU personnel will begin moving furniture and boxes as they have time after July 1
 - Make sure all electronic files are stored on One Drive - June 6
 - Pack up all personal items and take them home - June 6
 - Pack up all items in your area that are rarely used, label with Name, Department, Storage, # of # boxes - June 17
 - Angela will organize the packing of general area items and assign tasks - June 17
 - Items no longer needed - place in corner of conference room - June 17

Concentrate on the Learner and the Learning

Today's Think About:

1 more month of the 2016-17 school year for students!

Next Staff meeting: TBD

Rena Davis

From: Malynda Maurer
Sent: Monday, June 06, 2016 2:58 PM
To: Rena Davis
Subject: Staff Meeting Agenda

Friday, May 27, 2016

Friday, May 27, 2016
7:43 AM

*Virtual
Staff
Meeting*

Video Recording

End of the school year!

- Today is the last day for students
 - Thank you for working through the change process
- Summer school starts on Tuesday! May 31 - June 24
 - Four mentors - Greg Burns, Wes Rogers, Bethany Mickel, and Pat Baney
- Next board meeting is June 9th at 1:00 at the IU 8 Educational Development Center on Foot of Ten Road, Duncansville.
- Kindergarten and 6th grade graduation is June 2 at 5:00 PM at Legion Park in Hollidaysburg
 - 3 kindergartners are moving on to First grade!
 - 14 6th graders are moving on to 7th grade!
- Senior graduation is June 9th at 6:00 PM at the IU 8 Educational Development Center
- For those who submitted a letter of interest, details on next steps will be out in the next few days
- For those who have not submitted a letter of interest, please adhere to the following:
 - Mentors - please contact Brandon Kelley for instructions on returning all CPDLF equipment
 - Full time staff who are not returning - All CPDLF property will need to be returned to Brandon Kelley on your last day of employment - either before or on June 30, 2016
- Reminder Full Time staff: Spring cleaning - please box up any items not needed before December
 - IU maintenance staff will be gathering items from CPDLF to move as they have time, which is a great savings for us!

Enjoy the sunshine and warmth!

Have a safe and enjoyable Memorial Day weekend!

Created with Microsoft OneNote 2016.

Rena Davis

From: Malynda Maurer
Sent: Friday, June 10, 2016 9:50 AM
To: In-House Staff; Mentors; Kylie Magargi; Valerie Wyper
Subject: Friday the 10th Staff Meeting

The Staff Meeting for today has been recorded and uploaded to the One Drive along with all supporting documents! I'm not sure if an email automatically sent to all that were part of the sharing group when I added people to the share list so I'm sending this email as a back up.

If you didn't receive the email, this link SHOULD take you to the folder with all the contents for today.

https://cpdlf-my.sharepoint.com/personal/mmaurer_cpdlf_org/Documents/Staff%20Meetings/June%2010%202016%20Staff%20Meeting

Happy Friday!
Mrs. Maurer

Aiko Malynda Maurer, CEO
Central PA Digital Learning Foundation (CPDLF)
721 North Juniata Street, Suite 3
Hollidaysburg, PA 16648
P: 814-682-5258 Ext. 116
mmaurer@cpdlf.org

Virtual Meeting

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Attachment 32

2016-17 Professional Development
Documentation

Central PA Digital Learning Foundation
Professional Development Plan

Month	Professional Development Theme
October	Time Management, Organization, Communication, Assessment
November	Data
December	Interventions
January	Connects U!
February	Learner Engagement
March	Personalizing Instruction
April	Professional Duties
May	End of Year/Next Year Planning

2016-17 CPDLF PD Outline

Number = number of hours
 KEY: of participation in training or online learning
 Green = assigned, completed as evidenced in PD participation
 Yellow = assigned, in progress as evidenced in PD participation
 Red = assigned, no progress as evidenced in PD participation

Module 1	Module 2	Module 3	Module 4	Module 4	Module 4	Module 5
CPDLF Program Vision (Results by Design)	Technology Orientation (F2F Day + 1:1 Check-ins)	Professional Responsibilities (Virtual Tasks)	Competency-based Learning (Basecamp + Regional Convenings + Check-ins)	Personalizing Learning (Basecamp + Regional Convenings + Check-ins)	Cognitive Skills Scoring	Knowing & Guiding the Learner (Connects-U + Own It)
How do we provide all students an opportunity to learn?	How is technology used for teaching and learning?	What is expected of me professionally?	When will we know learners are successful?	How can each student drive their own learning?	How are students assessed based on cognitive skills growth?	How can I really know and guide a learner?
IU08 Plan by Design CPDLF Comp Plan iNacol A2	iNacol B1, B4, K9	IU08 Plan by Design CPDLF Comp Plan	iNacol H1, H3 Danielson 3D	iNacol I2, I3 Danielson 3C	Danielson 3C	iNacol F2, C5 Danielson 1B
July, Sep, Oct 2016	Aug, Sep 2016	9/1/2016, Ongoing	July 2016, Ongoing	July 2016, Ongoing	Apr 2017	Aug, Sep, Oct 2016

2016-17 CPDLF PD Outline

Module 5	Module 5	Module 6	Module 6	Module 6	Module 6	Module 6
Supporting Online Learners (1:1 Check-ins)	Maintaining Records & Communicating Learner Progress	Using data to influence Facilitation	Creating Effective, Customized Interventions	Contributing to the Professional Community	Engaging Learners	Providing Effective Feedback
How do I support online learners?	How can I communicate about learner progress?	How can data inform instruction?	How do I meet needs of struggling learners?	How can I share what I have learned with others?	How do I engage others in virtual learning environments?	What makes feedback effective?
iNacol C9 Danielson 3C, 3E	iNacol D2 Danielson 4	iNacol I9, D8, I5 Danielson 4B	iNacol H2 Danielson 3D	iNacol J1 Danielson 4D, 4E	iNacol C1, C2, C7, C9 Danielson 3C	iNacol D2, I8 Danielson 3D
Oct 2016	Dec 2016	Nov 2016	Dec 2017	Jan 2017	Feb 2017	Mar 2017

2016-2017

Agenda & Roster - CPDLF Module 1 Program Orientation

Overview

In this module you will learn about the vision, mission, model and values for our virtual program at CPDLF. Together we will plan for a future-focused program. Planning that begins with a "Future Focus" creates a New Vision based on the world our students will face AFTER they finish school.

Agenda

Module 1: Program Orientation	Start Date: 7/22/16	Target End Date: 8/30/16	8 Hours
• Introduction to Canvas and the Staff HUB			
• CPDLF Vision and Mission			
• CPDLF Beliefs			

Format

This PD experience is designed as a blended learning experience. There are synchronous parts (held in F2F sessions and in live Zoom sessions) and asynchronous parts (Canvas activities and book readings). The F2F workshop was held on July 22 from 8am - 4 pm.

Expectations

Participants are expected to actively participate in the live sessions and online discussions and ultimately demonstrate understanding of the CPDLF mission, vision and purpose. Successful participants will earn the "CPDLF Program" badge in our Credly badging system.

In order to earn Act 48 hours for this module, participants must:

1. Attend the live sessions or view recordings.
2. View instructional pages in Canvas (presentations).
3. Engage in the discussions in Canvas.
4. Submit evidence of understanding in Canvas. (reflections, group work)

2016-2017

Agenda & Roster - CPDLF Module 2
Technology Orientation

Overview

In this module you will learn about the technology tools and learning platforms that will be used in CPDLF, including Canvas, Google Apps, as well as various vendor-based learning platforms.

Agenda

Module 1: Program Orientation	Start Date: 8/18/16	Target End Date: 8/30/16	8 Hours
• Using Canvas LMS for the Staff Hub and Learner Hub			
• Using Google Apps for communication and productivity			
• Using Canvas Conferences for connecting with learners in live, sync environment			

Format

This PD experience is designed as a blended learning experience. There are synchronous parts (held in F2F sessions and in live Zoom sessions) and asynchronous parts (Canvas activities). The F2F session was on August 18 from 8am-4pm

Expectations

Participants are expected to actively participate in the live sessions and online discussions and ultimately demonstrate understanding of how to use the CPDLF technology effectively. Successful participants will earn the "CPDLF Program" badge in our Credly badging system.

In order to earn Act 48 hours for this module, participants must:

1. Attend the live sessions or view recordings.
2. View instructional pages in Canvas (presentations).
3. Engage in the discussions in Canvas.
4. Submit evidence of understanding in Canvas. (reflections, group work)

2016-2017

Agenda & Roster - Summit Regional Convening

Overview

In these sessions, participants will get to know other personalized learning educators in their region through interactive games and story sharing. Educators will celebrate the progress they have made and reconnect to their vision for personalized learning. Grade level teams will begin an improvement cycle by clarifying and calibrating on the current status of their implementation of personalized learning. They will use both observational data as well as quantitative data housed in the Summit Personalized Learning Platform to understand their team's current successes and areas of growth. Educators will identify an area of focus, envision a target, develop a common goal and determine how to measure and track that goal. Additionally, educators plan for facilitating personalized project time, analyze rubrics, and discuss strategies for grouping students.

Survey: <https://goo.gl/rnGICf>

Schedule of Training

Fall Convening October 19-20, 2016 Newark, NJ	<u>Day 1</u> 8:00 - 9:00 Breakfast 9:00 - 10:30 Welcome Session (1.5 hours) 10:30 - 12:00 Improvement Cycle: Status (1.5 hours) 12:00 - 1:00 Lunch 1:00 - 2:00 Improvement Cycle: Target (1 hour) 2:00 - 3:30 Cross Team Strategy Share (1.5 hour) 3:30 - 4:00 Reflection & Celebrate (.5 hour)	6 hours total
	<u>Day 2</u> 8:00 - 9:00 Breakfast 9:00 - 10:30 Implementation Strategy 1 (1.5 hours) 10:30 - 12:00 Implementation Strategy 2 (1.5 hours) 12:00 - 1:00 Lunch 1:00 - 2:30 Improvement Cycle: Proposal (1.5 hours)	5 hours total

Schedule of Training

- 8:00 - 9:00 Breakfast
 - 9:00 - 11:30 Sessions
 - 11:30 - 12:30 Lunch / Special Groups Meetings
 - 12:30 - 2:30 Sessions
 - 2:30 - 2:45 Snack Break
 - 2:45 - 4:45 Sessions
 - 4:45 - 5:00 Closing & Reflections
 - 5:00 - 6:00 Dinner / Team Meetings
- Total = 10 hrs per day

Week 1:

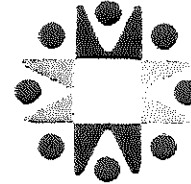
TIME	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
8:00 - 9:00	Breakfast				
9:00 - 11:30	Opening	Opening	Opening	Opening	Opening
11:30 - 12:30	Lunch				
12:30 - 2:30	Session	Session	Session	Session	Session
2:30 - 2:45	Snack Break				
2:45 - 4:45	Session	Session	Session	Session	Session
4:45 - 5:00	Closing & Reflections				
5:00 - 6:00	Dinner (Happy Hour on Thursday)				

Week 2:

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
8:00 - 9:00	Breakfast				
9:00 - 11:30	Opening	Opening	Opening	Opening	Opening
11:30 - 12:30	Lunch				
12:30 - 2:30	Session	Session	Session	Session	Session
2:30 - 2:45	Snack Break				
2:45 - 4:45	Session	Session	Session	Session	Session
4:45 - 5:00	Closing & Reflections				
5:00 - 6:00	Dinner (Happy Hour on Thursday)				

Goals of Training:

Goals of Summer Training



- Summit Basecamp *experiences* the structures of Personalized Learning as a learner and the necessary mindset shifts
Teams are ready to contextualize and implement the structures, curriculum, and assessment of personalized learning at their sites for:
 - **Project Time** (students growing in their cognitive skills)
 - **1:1 Mentoring** (students are wholly known, work on their habits of success and have an advocate who helps them connect their daily actions with their long-term goals)
- Summit Basecamp creates shared language to allow for greater collaboration
- We get more comfortable flexing our growth mindset and productive struggle muscles - change and new things are hard!
- Build community within school teams, regions and larger Basecamp community - we are in this together!

Agenda & Roster - Summit Basecamp Training

Overview

Summit Basecamp is a free program that provides teachers and schools across the US with the resources they need to bring personalized learning into the classroom. When teachers have the opportunity to customize instruction to meet students' individual needs and interests, students engage, becoming active participants in their own education. And engaged students become self-directed learners, ready to succeed at college, work and beyond.

Location and Format

This hands-on training was held onsite at Summit Public Schools in Redwood City, California. This training spanned 2 weeks. The first week is for school leaders and the second week is for teachers.

	2:30 - 3:00 Closing & Reflections (.5 hour)	
Winter Convening January 12-13, 2017 Newark, NJ	Day 1 8:00 - 9:00 Breakfast 9:00 - 11:30 Sessions #1 (2.5 hours) 11:30 - 12:30 Lunch 12:30 - 2:00 Sessions #2 (1.5 hours) 2:00 - 3:00 Sessions #3 (1 hour) 3:00 - 4:00 Closing & Reflections (1 hour)	6 hours total
	Day 2 8:00 - 9:00 Breakfast 9:00 - 11:30 Sessions #1 (2.5 hours) 11:30 - 12:30 Lunch 12:30 - 2:00 Sessions #2 (1.5 hours) 2:00 - 3:00 Closing & Reflections (1 hour)	5 hours total
Winter Team Work Session February 16, 2017 CPDLF Office	9:00 - 9:30 Goal Setting & Action Planning (.5 hours) 9:30 - 11:30 Project Customization (2 hours) 11:30 - 12:30 Lunch 12:30 - 1:30 PLP Data Review (1 hour) 1:30 - 2:30 Project Customization (1 hour) 2:30 - 3:00 Reflection & Next Steps (.5 hour)	5 hours
Winter Team Work Session 2 March 16, 2017 CPDLF Office	9:00 - 9:30 Goal Setting & Action Planning (.5 hours) 9:30 - 12:00 Project Customization (2.5 hours)	3 hours
Spring Convening April 24-25, 2017 Providence, RI	Day 1 8:00 - 9:00 Breakfast	
	Day 2 8:00 - 9:00 Breakfast	

2016-2017

Agenda & Roster - CPDLF Own It Follow-up Learning Guide Practices

Overview

In this module you will learn about the role of a learning guide at CPDLF, including establishing a sense of community and presence in the online environment and conducting live check-ins with learners.

Agenda

	Start Date	End Date	Hours
• Own It Follow-up: Dana VanDeinse	October 11, 2016	October 11, 2016	1

Format

This PD experience is designed as an online learning experience and was held in Zoom on October 11, 2016.

Expectations

Participants are expected to actively participate in the live session discussions and activities.

206-207

Agenda & Roster - CPDLF Module 6 Instructional Practices

Overview

In this module you will learn about and demonstrate an understanding of various instructional practices, strategies and resources.

Agenda

Module 6: Instructional Practices	Start Date: 11/1/16	End Date: 5/11/17	7 Hours
• Data / Tracking Learner Progress	• November, 2016		
• Interventions	• December, 2016		
• Connects U / Portfolios	• January, 2017		
• Learner Engagement	• February, 2017		
• Professional Responsibilities / Quality Feedback	• March, 2017		
• End of Year Own It!	• May, 2017		

Format

This PD experience is designed as a blended learning experience. There are synchronous parts (held in F2F sessions and in live Zoom sessions) and asynchronous parts (Canvas activities).

Expectations

Participants are expected to actively participate in the live sessions and online discussions and ultimately demonstrate understanding by submitting evidence.

In order to earn Act 48 hours for this module, participants must:

1. Attend the live sessions or view recordings.
2. View instructional pages in Canvas (presentations).
3. Submit evidence of understanding in Canvas. (reflections, group work)

Attachment 33

2017-18 Professional Development
Documentation

LETRS Agenda for CPDLF

July 12, 2017

LETRS Module 1

LETRS Module 1: The Challenge of Learning to Read

This module introduces participants to the five essential components of instruction but emphasizes the language skills that link those components and the relationship among word recognition, fluency, and comprehension.

This module includes many activities that require participants to move, talk, think, and respond.

August 17, 2017

LETRS Module 2

LETRS Module 2: The Speech Sounds of English: Phonetics, Phonology, and Phoneme Awareness

This module delves into the vital topic of phonology - speech-sound processing - and its important relationship to reading, spelling and oral language. Participants learn the speech sound system (not just the list of sounds) of English. Participants actively practice the production of speech sounds. They will learn which sounds are confusable and how to give corrective feedback to students.

August 18, 2017

LETRS Module 3

LETRS Module 3: Spellography for Teachers: How English Spelling Works

Module 3 gives teachers the background knowledge necessary to teach the alphabetic principle, phonics, word analysis, and spelling in a way that makes sense. This module proposes five principles by which the English writing system (orthography) is organized. Participants will internalize this knowledge through many enjoyable exercises

Central Pennsylvania Digital Learning Foundation

Professional Development Sign In Sheet

July 12, 2017

LETRS Module 1 Training

Name of Attendees:

1 Lindsay Perkey

2 Briana Pinchemi

3 Chelsea Gibbons

~~Erin~~

~~Erin~~

4 Cassie Grassmyer

5 Barbara Dikum

6 Amy Walters

7 Kylie Magargi

8 Heather Janculla

9 Patrick Barney

0 Kim Salgado

1 Leslie Peupp



PROFESSIONAL DEVELOPMENT QUALITY TEACHING AND LEARNING

Date: August 8, 2017

Time: 9:00 to 4:00

Place: CPDLF Conference Room

Title: Summit Full Team Follow Up and Instructional Expectations

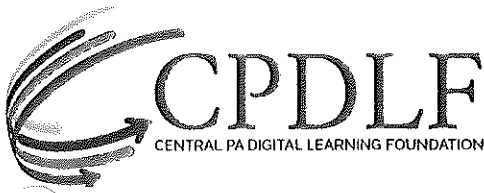
Facilitators: Dr. Maurer, Mrs. Salyards, Mrs. Morrissey

Learning Outcomes:

- Report out on Summit Full Team Training Workshops and Assignments
- Overview of new tools: Help Desk, Go Guardian, Zoom
- Overview of 2017-18 Attendance
- Learn how to use Google Classroom
- Learn instructional expectations for 2017-18 school year

Agenda

Time	Activity	Lead
9:00 - 9:15	Welcome!	Dr. Maurer
9:15 - 10:00	New Tools Overview <ul style="list-style-type: none"> • Help Desk <ul style="list-style-type: none"> ○ Ticket system ○ Chat • Go Guardian • Zoom 	Brandon
10:00 - 10:15	<u>Principal Greeting</u> <ul style="list-style-type: none"> • <u>2017-18 Attendance Overview</u> 	Mrs. Salyards
10:15 - 10:35	Report Out - Summit Full Team Workshops - 5 min each	Team
10:35 - 11:00	Report Out - Connects UI Launch creations - 5 min each	Team
11:00 - 12:00	Google Classroom	Chelsea
12:00 - 12:30	Lunch Break	
12:30 - 1:00	<u>Instructional Launch Expectations</u>	Mrs. Salyards
1:00 - 1:30	Report Out - Course Communication Plans - 5 min each	Team
1:30 - 2:05	<u>SAS Website Overview</u> <u>PA Core → Competencies → Learner Outcomes</u>	Mrs. Morrissey
2:05 - 2:15	Break	
2:15 - 3:00	<u>Scavenger Hunt Task Card</u>	Mrs. Salyards Mrs. Morrissey
3:00 - 3:45	<u>Instructional Launch</u> <u>Tashttps://docs.google.com/a/cpdf.org/document/d/13xwQw612vQS0gzP0jvjbDFTOD_iXhe0y7jjZkKN9BM/edit?usp=sharing</u> Card	Mrs. Salyards Mrs. Morrissey



**PROFESSIONAL DEVELOPMENT
ENGAGING & CONNECTING
VIA QUALITY CONTENT**

Date: August 20, 2017

Time: 8:00-12:00

Place: CPDLF Conference Room

Title: Google Training

Facilitators: Ms. Gibbons

For: Full-time LGs

Act 48 Survey

Learning Outcomes:

- LGs will learn and develop proficiency in Google suite
- LGs will learn and apply the plan to Welcome Back returning learners

Agenda

Time	Activity	Lead	Attendees
8:00-11:00	Google Training	Ms Gibbons	LG
11:15-12:00	Tent. Welcome Back procedures/LG assignments	Mrs. Salyards	LG
12:00-12:30	Lunch on your own		
12:30-4:00	Prep and calls to returning learners		LG



**PROFESSIONAL DEVELOPMENT
ENGAGING & CONNECTING
VIA QUALITY CONTENT**

Date: August 21, 2017 **Time:** 8:00-12:00 **Place:** CPDLF Conference Room
Title: Connects UI Update
Facilitators: Dr. Maurer, Mrs. Salyards, Mrs. Morrissey,
For: LGs
Act 48 Survey

Learning Outcomes:

- LG will understand the plan for their learners' Connects UI Course for the year

Agenda

Time	Activity	Lead	Attendees
8:00-12:00	Connects UI update/plans for 2018-19	Dr. Maurer	LG
12:00-12:30	Lunch on your own		
12:30-1:00	GoGuardian set up for 8/22 enrollment	BK	LG
1:00-4:00	Prep and calls to returning learners		



**PROFESSIONAL DEVELOPMENT
QUALITY TEACHING AND LEARNING
2017-18 CPDLF Team Kick Off**

Date: Tuesday, August 22, 2017

Time: 8:00 am to 4:00 pm

Place: CPDLF

Facilitators: Dr. Maurer, Mrs. Salyards, Mrs. Morrissey, and Mr. Kelley

Act 48 Survey

***Note: Trainings will be recorded for PT staff**

Learning Outcomes:

- Academic Team (LG/Instr) – How to meet 2017-18 Learning Expectations
- Special Education Team – Learn about 2017-18 Expectations

Agenda

Time	Place	Activity	Lead
8:00 to 9:00	Conf Room	*All Staff Greetings Reminder: Take the Act 48 Survey	AMM
Support Staff Return to Offices			
9:00 to 9:45	Conf Room	*Program Expectations	AMM
9:45 to 10:50	Conf Room	*Meeting Program Expectations <u>Instructional Launch Expectations</u> <u>Example Instructional Launch</u> <u>Instructional Launch Template</u> <u>Attendance and Grading Explanation</u> <u>Progress Checkpoint Chart</u> <u>2017-18 Grading Guidelines</u>	KS
10:50 to 11:00		<i>Break</i>	
11:00 to 11:15	Conf Room	*Assessments	KS/DM
11:15 to 11:30	Conf Room	*Infinite Campus Part 3	BK
11:30 to 12:00	Conf Room	Lunch Provided for everyone	
12:30 to 12:55	Conf Room	*Sp Ed Expectations (Sp Ed Team only)	AMM/DM
	Academic Wing	Non-Special Ed Academic Team Members Assignment	Self-Directed
1:00 to 2:00	Conf Room	Open Campus Enrollment Day	KS/PB/BD
	Academic Wing	Non-Open Campus Academic Team Members Assignment	Self-Directed
2:00-4:00	Academic Wing	Academic Team Members Assignment	Self-Directed

CPDLF CEO, Principal, and PD sessions for 2017-18

Sept 18	Virtual CEO Meeting with Board updates		
Sept 25	Principal Meeting		
Oct 2	MAPS - 2hrs		
Oct 9	Principal Meeting		
Oct 16	MAPS - 2 hrs		
Oct 23	Principal meeting	1st progress report	
Oct 30	Principal meeting (Virtual)	Family Engagement night	
Nov 1	Check in w/Jay @1:00		
Nov 6	Principal Meeting/PD	ESL	
Nov 13	Virtual CEO Meeting + MAPS - 2 hrs	Board updates	Joan - Introduce State Testing Proctor training
Nov 20	MAPS - 2 hrs		
Nov 27	Principal Meeting		
Dec 4	Principal Meeting: chkpt 3 +	Benefits meeting at 9:30	
Dec 11	Principal Meeting		
Dec 18	Principal meeting (if needed)		
Jan 2	F2F CEO Recharge Meeting		
Jan 8	IU8 Executive Office - SAS		
Jan 15	No School		
Jan 22	Principal Meeting		
Jan 29	Virtual PD Pat M/Anita		
Feb 5	CEO Recorded Staff Meeting (KIm PTO)		
Feb 12	Principal Meeting-GM theme +Ckpt 5		
Feb 19	No School		
Feb 20	Virtual PD Pat M/Anita		
Feb 26	Principal Meeting		
Mar 5	Principal Meeting		
Mar 12	CEO Recorded Staff Meeting (Summit Spring Convening)		
Mar 19	Principal Meeting (recorded)	Checkpt 6	Family Eng 3/27
Mar 26	Virtual PD Pat M/Anita		
April 2	No School-brief recorded 4/3		
April 9	Principal f2f		
April 16	Principal f2f		
April 23	WOL wrap up/principal update		
April 30	Principal f2f		
May 7			
May 14	CEO Staff Meeting		
May 21			

Connecting Data to Instruction

Step 1

Identify a content area and a topic/standard.

- Choose one you'll be teaching soon, or
- Choose one identified as an area of need on your *Class/Teacher Report*.

Step 2

Identify the goal area and sub-goal area in *The Learning Continuum** that is related to the chosen standard or topic.

Step 3

Use the *Class Breakdown by Goal Report* to identify the range of RIT scores for the class in the identified goal area.

Step 4

Determine the middle range in this goal area based on one of the following:

- Use mean for grade level based on norms (*Normative Data*).
- Use median score for your class (*Class/Teacher Report*).
- Use cell where most of your students fall in this goal area.

Step 5

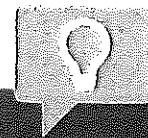
Based on this middle range, identify the range of scores above and below.

Step 6

Access *The Learning Continuum**. Choose 2-3 learning/data statements related to your chosen topic/standard to record for each RIT range.

Step 7

Identify student activities/instructional strategies to target these skills for each RIT Range. Determine appropriate assessments to measure success.



Enrichment Activity

1. Think about:

- What might change in terms of activities and strategies across the RIT ranges?
- How will assessment be impacted?
- How will you know when students within a group are ready to move into the next RIT range or a new topic/standard?
- MPG users: Are there specific Skills Checklists that will support the tracking of progress for each group?

2. Go to forheteachers.org and review sample lesson plans.

- What are the key similarities and differences among the higher-, mid-, and lower-level activities?

*DesCartes/Primary Grades for Instructional Data (PGID) for Client-Server






Data to Instruction Framework

	Content Area:
	Topic/Standard:
3 Overall RIT Score Range:	2 Goal and Sub-Goal Area:

RIT Range	Students	Skills from Selected Learning/Data Statements ⁶	Student Activities/Instructional Strategies: Assessment: ⁷
Above Score Range RIT Range: _____			
Middle Score Range RIT Range: _____ ⁴			
Below Score Range RIT Range: _____			

5

Room Target Audience	2110 Onboarding- Math	2106 Onboarding- ELA, Sci, SS	2112 School Leaders/ Coaches	2115 Teachers/ Coaches	2116 Teachers/ Coaches	2111 Teachers/ Coaches	1101 Teachers/ Coaches	Chesapeake Ballroom
Sessions	Math	Non-Math	School Leaders	All teachers	Math	All teachers	All	All
Rotation 1 (Thursday)	Launch Work Wrap	2 Day Summer Training Experience	Status-Target Proposal (STP) Process for School Leaders	Introduction to the Summit Learning Look-Fors [for Teachers]	Checkpoints as Formative Assessments in Math	Supporting Diverse Learners in Project Time		
	Brittany	Arelys and Julio	Tim	Jess and Matt	Tiffany	Maia and Alex		
Rotation 2 (Thursday)	Math Instructional Routines (as part of onboarding AND for teachers that attended EIT)	2 Day Summer Training Experience	Introduction to the Summit Learning Look-Fors [School Leaders]	Leveraging the Platform to Personalize Project Time	Illustrative Mathematics (self-paced) Teaching Projects in Math (self-paced)	Using Active Listening and Questioning Strategies in 1:1 Mentoring	Data Driven Multiple Access Points	
	Brittany	Arelys and Julio	Susan	Jess and Matt	Tiffany	Maia	Alex	
Team Time (Thursday)	Truesdell CHEC	Larkspur Vernon Johns Bailey Bridge MS	Plum Point Middle Snow Hill Middle	Mundo Verde Greater Johnstown SH Central PA Digital	Indiana Area JHS Indiana Area SHS Turkeyfoot JSHS	HU-MS2 Quest Charter	Ballou STAY Roosevelt STAY	Luke C. Moore Wash Met Anacostia
	Brittany	Arelys and Julio	Matt	Jess	Tiffany	Maia and Alex	Susan	Corey and Tim
Rotation 3 (Friday)	Planning for Concept Units	2 Day Summer Training Experience	Status-Target Proposal (STP) Process for School Leaders	Introduction to the Summit Learning Look-Fors [for Teachers]	Grading Calibration Using the Concept Rubrics	Supporting Diverse Learners in Project Time	Selecting the Right Mode: Whole Group vs. Collab. vs. Individual activities	Office Hours/ Supported Worktime/ SL Self-Paced Sessions
	Brittany	Arelys and Julio	Corey	Jess	Tiffany	Maia and Alex	Susan	Matt
Rotation 4 (Friday)	Grading Calibration Using the Concept Rubrics	2 Day Summer Training Experience	Using the Look-Fors the Write High Impact Action Steps	Partial-Group Interventions in PLT	Monitoring Personalized Activities (Targeted Teacher Time)	Using Active Listening and Questioning Strategies in 1:1 Mentoring	Data Driven Multiple Access Points	Office Hours/ Supported Worktime/ SL Self-Paced Sessions
	Brittany	Arelys	Corey	Maia	Julio	Jess	Alex	Matt
Rotation 5 (Friday)		2 Day Summer Training Experience		Formative Assessment and Feedback in Project Time	Math Office Hours	Cognitive Skill Grading Calibration	Selecting the Right Mode: Whole Group vs. Collab. vs. Individual activities	Office Hours/ Supported Worktime/ SL Self-Paced Sessions
		Arelys and Julio		Jess	Brittany and Tiffany	Matt	Susan	Maia

 Math-specific
 ELA, SS, Science
 School Leaders/ Instructional Coaches
 All teachers
 All participants

Making Meaningful Connections with Students and Parents

Presented by Brienne Hillger, MS
Blair Family Solutions
bhilger@gmail.com

1

Objectives

- By the end of today's presentation, participants will be able to:
 - justify the need for positive relationships between teachers and parents.
 - explain Bronfenbrenner's ecological systems theory and where school fits in the model.
 - determine how to incorporate person-centered skills into the practice of collaborating with parents.
 - develop SMART goals for making connections with parents during the school year.

2

Review

- At our last training in August, we discussed the following person centered techniques:
 - Congruence
 - Empathy
 - Unconditional Positive Regard
- In your small groups, answer the following questions about your assigned technique:
 - What is it?
 - How have you attempted to use this technique in the first few months of school?
 - Have you gained any new insight into this technique since the school year started?

3

Review

- Congruence- the ability to be genuine; consistency between our words and actions; the ability to react in the moment in a genuine way (Young, 2013a)
- Empathy- understanding another person's feelings and/or worldview; done without judgment of the person's beliefs, feelings, experiences or goals (Young, 2013a)
- Unconditional Positive Regard- respect for a person despite his/her actions; the ability to differentiate the person from the behavior (Young, 2013a)

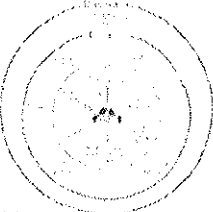
Reflect on Your Smart Goals

- In your small groups, answer the following questions about the SMART goals you developed in August.
 - How much progress have you made towards your goal?
 - What barriers have you experienced towards achieving your goal?
 - Brainstorm some ideas for ways to overcome the barriers you identified.

Reflect

- Think about the best relationship you've had with a parent:
 - How did you develop such a positive relationship?
 - Do you think the quality of this relationship impacted the student?
- Think about the worst relationship you've had with a parent:
 - What made it so difficult to establish a positive relationship?
 - Do you think the quality of this relationship impacted the student?

Bronfenbrenner's Ecological Systems Theory



URL: www.researchgate.net/publication/273048137_Bronfenbrenner's_Ecological_Systems_Theory

Bronfenbrenner Continued

- **Microsystem**- the child's immediate environment
- **Mesosystem**- how different parts of the microsystem work together
- **Exosystem**- social setting the child does not have an active role in, but still impacts the child
- **Macrosystem**- the child's culture
- **Chronosystem**- patterns of environmental events/transitions over the life course (Bronfenbrenner, 2001)

Small Group Discussion

- What lessons do children learn within their microsystems?
- What impact do you think lack of cohesiveness within the mesosystem can have on a child?
- What impact can cohesiveness within the mesosystem have on a child?

Is the relationship between teachers and parents important?



Video link: <https://www.youtube.com/watch?v=6u1G5YKQ0>

10

Reflect

- What thoughts/feelings did the video evoke in you?
- How did this video coincide with your own thoughts about parent-teacher relationships?

11

The Mesosystem

- "Teachers' working conditions are children's learning conditions."
- In the cyber school setting, this is not the case.
- How can the mesosystem work to improve a student's learning conditions?

12

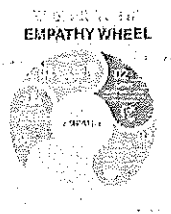
Rogers within the Mesosystem

- Congruence
 - "...Do not hide behind the façade of the professional role"(Young, 2013a, p. 19).
 - Cecile talked about being honest with parents about the school environment, the impact of testing, etc. Are there any aspects of cyber school or students' performances that you tend to "sugarcoat"? Would it make a difference if parents had more insight about this?
 - How else can we be congruent with parents?

12

Rogers within the Mesosystem

- Empathy
 - "Meet them where they're at."
 - What does this mean to you in interacting with students?
 - How can it apply to parents?
 - When we talked about empathy with students, we discussed the idea that knowing about a student's previous school history can help us understand how he/she behaves in the current school setting. How much do you know about your students' parents' school histories? Do you think this impacts how they interact with school personnel?
 - How else might we develop empathy with parents?



Rogers within the Mesosystem

- Unconditional Positive Regard
 - "Unconditional positive regard is not about liking someone... What it means is that you respect the person as a human being with agency to choose how to respond to their situation and that no matter how dangerous or dysfunctional they seem to be, they are doing their best" (Joseph, 2012).
 - When we talked about unconditional positive regard with students, we discussed the technique of reframing- looking at the situation from a different perspective.
 - Think of a parent with whom you've struggled to maintain unconditional positive regard. What were the barriers? Can you think of a way to reframe any interactions you've had with them? What would it take for you to be able to reframe these interactions?

13

Application- Small Group Discussion

- Think of a current or former parent with whom you've struggled to connect.
 - What have you tried so far that has been both successful and unsuccessful?
 - How could you utilize any of the three person-centered techniques with this parent?
 - Give feedback to your group members.

35

Planning for the Rest of the School Year

- Write down at least one SMART goal for yourself related to engaging and making connections with parents this year.
 - Remember, SMART = Specific Measurable Attainable Realistic Timely
- If necessary, update your SMART goal for connecting with students.

37

Questions?



38



SCHOOL DISTRICT REQUEST FOR TRAINING

School District:

CPDLF

Dates of Training:

- Jan 29 – 9:00 am - 10am, and an evening time TBD
Theme: Building Virtual Relationships
- Feb 20 – 9:00 am - 10am, and an evening time TBD.
Theme: Creating Quality Virtual Instruction
- March 19 – 9:00 am - 10am, and an evening time TBD
Theme: Engaging Learners in a Virtual Setting

Contact Person:

Dr. Patricia Mulroy

Ms. Anita Young

Training Time:

Is this a: 1-time or recurring training (e.g., need re-trained every year)?

We will do beginning training with the CPDLF staff for three meetings this school year (2017-18)

Training Audience (check all that apply):

Teachers Paraprofessionals

Specialists Administrators

Other: _____

Staff attending this training work with:

Elementary Students

Secondary Students

Other: _____

Location of Training:

Virtual Training in Zoom and synchronous activities will occur in Google Classroom.

Number of Participants:

Up to 20

14 teachers - part and full time

2 administrators

Topic of Training:

Getting to Know Learners' in a Virtual Environment - Using Virtual Tools

- Jan 29 – 9:00 am - 10am, and an evening time TBD
Theme: Building Virtual Relationships
- Feb 20 – 9:00 am - 10am, and an evening time TBD.
Theme: Creating Quality Virtual Instruction
- March 19 – 9:00 am - 10am, and an evening time TBD
Theme: Engaging Learners in a Virtual Setting

CUSTOMIZED TRAINING TO MEET THE SCHOOL DISTRICT'S NEEDS AND GOALS:

1. Needs and goals of district: To support teachers using virtual tools and best practices for the virtual environment with the intent of improving relationships and learner engagement in live sessions .
2. Impact of training: Teachers and Leaders will have opportunities to experience and practice using a variety of tools to engage with students and teach in a virtual environment using best practice and proven strategies. The practice of engaging students and building relationships allows both teachers and Leaders to have a maximum impact on instruction with the learners they are teaching in a virtual environment.
3. Importance of training: To create a welcoming virtual learning environment that students want to engage in to increase their ability to interact and build their learning in a virtual environment.
4. Evidence of Effectiveness: Teachers and Leaders will be more comfortable with engaging learners and each other in the live virtual setting.

Options and Pricing:

Option 1: Professional learning developed in Google Classroom (or other google resource), along with two hours of Live Instruction in January, February and March (six hours) by Pat and Anita. Kim and Dina provide follow-up and feedback for your instructors – with our support (three hours).

Pricing: \$750.00

Option 2: Professional learning developed in Google Classroom (or other google resource) with full support provided by Pat and Anita for Live Instruction in January, February and March (six hours) and follow-up and support for both administrative team and instructors (approximately 5 hours/module).

Pricing: \$1500

Acceptance and Payment Terms:

ACCEPTANCE

Your signature below indicates acceptance of this proposal.

Please check the option you prefer:

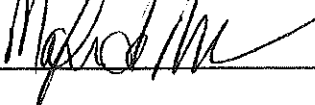
Option #1: \$750

Option #2: \$1500

Payment Terms for the 2017-2018 SY:

25% of the selected Option value is required upon acceptance of this proposal. Progress billing will occur **monthly** beginning the month following acceptance of the proposal.

For **CPDLF**

Signature: 

Name: Malynda Mauer

Title: CEO CPDLF

Signature: 

Name: Dr. Patricia Mulroy

Title: Virtual Learning Specialist

FALL Regional Convening

Agenda for Teachers (All Subjects except Math)						
Fall Regional Convening, Day 1						
Time	Core Sessions		Sessions for Experienced Practitioners		Specialized Sessions	
	Session Name	Room	Session Name	Room	Session Name	Room
7:00 - 8:00	Breakfast					
8:00 - 8:30	Opening Session			Grand Ballroom		
8:30 - 10:00	Academic Data and Targeted Action			Team Rooms	Introduction to Summit Learning (For participants who did not attend summer training)	Salon H
10:00 - 10:15	Break					
10:15 - 11:45	Systems that Support SDL Skills and Timely Check-Ins	Grand Ballroom	Effective 1:1 Mentoring Progress Check-Ins (Part 1)	Salon E / Salon G	Introduction to Projects (For participants who did not attend summer training)	Salon H
11:45 - 12:45	Lunch					
12:45 - 2:15	Focus Area Workshops	Grand Ballroom	Effective 1:1 Mentoring Progress Check-Ins (Continued..Part 2)	Salon E / Salon G	Foundations Needs in Projects and Concept Units	Salon H
2:15 - 2:30	Break					
2:30 - 4:00	Using Data to Customize	Salon E Somerset	Cognitive Skills Workshops	Salon H Salon G	Effective Feedback	Middlesex Morris
4:00 - 4:30 ^{5:00}	Team Time					
Fall Regional Convening, Day 2						
Time	Core Sessions		Sessions for Experienced Practitioners		Specialized Sessions	
	Session Name	Room	Session Name	Room	Session Name	Room
7:00 - 8:00	Breakfast					
8:00 - 8:30	Opening Activity			Grand Ballroom		
8:30 - 10:00	Scoring as a Tool for Equity (Part 1)			Salon E Salon G Salon H		
10:00 - 10:15	Break					
10:15 - 11:45	Scoring as a Tool for Equity (continued...Part 2)			Salon E Salon G Salon H	The Role of the SpEd and EL Specialist In Summit Learning	Morris/ Somerset
11:45 - 12:45	Lunch					
12:45 - 2:15	Student Steps that Lead to Passed Content Assessments	Grand Ballroom	Focus Area Workshops	Salon G	Leading Summit Learning PD at Your School	Salon F
2:15 - 3:00	Closing and Reflection					
3:00 - 4:30	Team Time (Optional)					

* For participants who did not attend summer training

Session Descriptions

Kim
Chusea
Podrick

Central PA Digital Learning Foundation (CPDLF)
Summit New Instructor Onboarding

Two Day Training Agenda

Facilitators: Malynda Maurer

Link to Slide Deck (<https://tinyurl.com/ydcno9ek>)

Participants need:

- Laptop
- Access to the Internet
- Access to SLP
- Handouts

Facilitators need:

- Projector
- Access to Internet
- Access to SLP

Objectives:

1. To onboard new instructors in the Summit Model
2. To acclimate new instructors to teaching virtually in the Summit Model
3. To prepare new instructors for their first days of teaching virtually in the SLP

DAY 1		
Part	Time	Concept
1	8:00 – 9:30	Summit Vision, Outcomes, and Implementation
	9:30 - 9:40	Break
2	9:40 – 10:30	Exploring the SLP
3	10:30 – 12:00	Exploring Projects
	12:00 – 12:30	Lunch
4	12:30 – 4:00	Teaching Math in the SLP

DAY 2		
Part	Time	Concept
5	8:00 – 9:30	Analyzing Data from the SLP
	9:30 - 9:40	Break
6	9:40 – 10:30	Introducing Instructional Look Fors
7	10:30 – 12:00	Discussion of what teaching in the SLP looks like at CPDLF <ul style="list-style-type: none"> - Team Meetings (include PT) - Developing Norms, Routines, Procedures - Content Assessments for PT - Calibrating scoring
	12:00 – 12:30	Lunch
8	12:30 – 4:00	Developing the Final Task

Attachment 34

2018-19 Professional Development
Documentation

2018-19 CPDLF PD Schedule

Date	PD Lead	Lunch	Hours
August 6 - Additional	IU 8 - Non-Violent Crisis	N/A	8:00-12:00
August 14	Results by Design/CEO/Principal	CPDLF	8:00-11:30/12:00-4:00
August 15	Principal	CPDLF	8:00-12:00/12:30-4:00
August 16	K12 Learning/WOL	CPDLF	8:00-12:00/12:30-4:00
August 17	Blair Family/LSC	Potluck	8:00-12:00/12:30-4:00
August 20	ConnectsUI/Prep Time	On your own	8:00-12:00/12:30-4:00
August 21	Google/Prep Time	On your own	8:00-12:00/12:30-4:00

School Year Monday Meeting Schedule

Note: CEO/Principal F2F or Virtual TBD, WOL and K12 will be Live Virtual at the times listed

Bold dates are **NOT** Mondays

Date	Facilitator	Start time
August 27	Principal - FTF	9:00 AM
Tues, September 4	Principal - Video	9:00 AM
September 10	K12 Learning	9:00 AM and 5:30 PM
September 17	Principal	9:00 AM
September 24	WOL	9:00 AM and 5:30 PM
October 1	Principal	9:00 AM
October 8	CEO	9:00 AM
October 15	K12 Learning	9:00 AM and 5:30 PM
October 22	Principal	9:00 AM
October 29	WOL	9:00 AM and 5:30 PM
November 5	Principal	9:00 AM
Tues, November 13	CEO	9:00 AM
November 19	K12 Learning	9:00 AM and 5:30 PM
November 26	Results by Design/Blair Family	8:00-12:00/12:30-4:00
December 3	Principal	9:00 AM
December 10	WOL	9:00 AM and 5:30 PM
December 17	Principal	9:00 AM
Wed, January 2, 2019	CEO	9:00 AM
January 7	Principal	9:00 AM
January 14	K12 Learning	9:00 AM and 5:30 PM
Tues, January 22	Principal	9:00 AM
January 28	WOL	9:00 AM and 5:30 PM
February 4	Principal	9:00 AM
February 11	K12 Learning	9:00 AM and 5:30 PM
Tues, February 19	Principal	9:00 AM
February 25	WOL	9:00 AM and 5:30 PM
March 4	Principal	9:00 AM
March 11	K12 Learning	9:00 AM and 5:30 PM
March 18	CEO	9:00 AM
March 25	WOL	9:00 AM and 5:30 PM
April 1	Principal	9:00 AM
April 8	K12 Learning	9:00 AM and 5:30 PM
April 15	Principal	9:00 AM
Tues, April 23	WOL	9:00 AM and 5:30 PM
April 29	Principal	9:00 AM
May 6	Principal	9:00 AM
May 13	CEO	9:00 AM
May 20	Principal	9:00 AM
Tues, May 28	Principal	9:00 AM

SCHOOL DISTRICT REQUEST FOR LEARNING

School Entity Served - CPDLF

Scope of the Work:

We will align the trainings to meet your Comprehensive Plan to:

1. Improve language and literacy acquisition
2. Teaching diverse learners in an inclusive setting.

Teachers and facilitators serve an essential role in leading, guiding, and organizing positive and collaborative learning environments. Good teaching/leading lies in the identity and integrity of the teacher/leader.

Research has identified best practices which can be used to guide sustained improvement. Through the development of practices we will learn to communicate collaboratively and to create trustworthy communities by building relationships through reflective practice.

Careful planning is important in crafting a vision where we work together to enable the facilitator to lead a culture of collaboration and communication, empowering others to pursue excellence in teaching and learning.

Dates and Topics of Professional Learning:

Fall 2018

- Sept – 9:00 am - 10 am, and an evening time TBD
 - Theme: Cultivating Relationships for Diverse Learning Needs - Trust Matters
- Oct – 9:00 am - 10 am, and an evening time TBD
 - Theme: Creating Trustworthy Virtual Environments with Diverse Populations
- Nov or 9:00 am - 10 am, and an evening time TBD.
 - Theme: Creating a Routine in the Virtual Environment - Mind Matters
- Dec 9:00 am - 10 am, and an evening time TBD.
 - Theme: Engaging ALL Learners in a Virtual Setting - Who teachers - Who Learns

Spring 2019

- Jan – 9:00 am - 10 am, and an evening time TBD
 - Theme: Supporting Collaboration in Virtual Communities
- Feb – 9:00 am - 10 am and an evening time TBD
 - Theme: Facilitating Learner Collaboration
- March – 9:00 am - 10 am, and an evening time TBD
 - Theme: The Root of Engaging and Empowering Learners
- April 19 – 9:00 am - 10 am, and an evening time TBD
 - Theme: When Learners Master - Your Class, Module, or Assessments!!

Contact Person:

Dr. Patricia Mulroy

Ms. Anita Young

Professional Learning Time:

This will be a recurring training

We will collaborate with your team to provide training with the CPDLF staff for eight meetings during the school year (2018-19).

Training Audience (check all that apply):

X Teachers Paraprofessionals

Specialists Administrators

Other: _____

Location of Training:

Virtual Training in Zoom and synchronous activities will occur in the Canvas environment.

Staff attending this training work with: <input checked="" type="checkbox"/> Elementary Students <input checked="" type="checkbox"/> Secondary Students _____ Other: _____	
Number of Participants: Up to 30 participants	Topic of Training: Knowing Your Learners' in a Virtual Environment - Trustworthy Learning Spaces: <ul style="list-style-type: none"> • Sessions 1 - 8 will be coordinated with CEO
CUSTOMIZED TRAINING TO MEET THE SCHOOL DISTRICT'S NEEDS AND GOALS:	
1. Needs and goals of district: To support teachers in making trustworthy connections to learners and their families using virtual tools and best practices for the virtual environment with the intent of improving relationships and learner engagement, with the goal of Improving language and literacy acquisition as well as improving the outcomes of diverse learners by understanding how to create in an inclusive setting, through both synchronous and asynchronous instruction.	
2. Impact of training: Teachers and Leaders will have opportunities to experience and practice strategies and tools to facilitate relationships that empower learners and teach in a virtual environment using best practice and proven strategies. The practice of engaging students and building relationships allows both teachers and Leaders to have a maximum impact on instruction with the learners they are teaching in a virtual environment.	
3. Importance of training: To create a welcoming virtual learning environment that students want to engage in to increase their ability to interact and build their learning in a virtual environment.	
4. Evidence of Effectiveness: Teachers and Leaders will be empowered demonstrating and reflecting on what works, changing practices and engaging learners and each other in the live virtual setting.	
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Option 2: Professional learning developed in a common platform, along with two hours of Live Instruction by Pat and Anita for each module, with 8 eight hours of follow-up and support for both the administrative team and instructors.	
<p style="text-align: center;">Acceptance and Payment Terms:</p>	
ACCEPTANCE Your signature below indicates acceptance of this proposal. Please check the option you prefer:	

K12 LEARNING UNLIMITED PROFESSIONAL DEVELOPMENT AND SERVICES PROJECT SCOPE

March 27, 2018

OVERVIEW

1. Project Background and Description

This project proposal is a result of conversations with Malynda Maurer regarding the need to provide the leaders and facilitators at the Central Pennsylvania Digital Learning Foundation (CPDLF) with additional information and strategies to develop learning pathways aligned to PA Core Content and College and Career Readiness standards. The project will also provide learning opportunities to understand how to source Open Educational Resources (OER) and create content to further customize instruction for CPDLF learners.

2. Project Scope

This project will cover the following:

- One 4-hour face to face session at the Duncansville location.
- Four virtual sessions offered once in the work day and once in the evening working with facilitators and leaders to understand PA Core Content Standards, cognitive skills, and habits for success and designing instruction with all three in mind.
- Four virtual sessions offered once in the work day and once in the evening working with facilitators and leaders to understand the basics of Open Educational Resources, vetting content for rigor and accuracy, and how to create original content.
- Up to five hours a week to help individual teachers, mentors and leaders via Zoom, phone, or email with assigned work between sessions.

3. High-Level Requirements

- Ability to access the target platforms of learning as possible.
- Ability to interface with staff via email, phone and Zoom as scheduled.
- Ability to incorporate new tools with prior approval of the CEO.

4. Deliverables

Professional Learning and Support services can be delivered in full days or ½ days to meet the needs of leaders and facilitators. These days can add delivered in the format best suited for the learners (small groups rotating through in 2-hour segments, full group with direct instruction, customized one on one)

Part 1: Instructional Services

1. Introduction to the Standards Aligned System and course frameworks.
2. Using PA Core Content Standards as a gateway to create appropriate learning pathways without the boundaries of traditional course or grade level attributes
3. Understanding what adapted cognitive skills and habits of success are and the importance of explicitly focusing on these during planning
4. Modifying existing content to align to the learning pathways and how to design instruction with content, cognitive skills and habits of success aligned.

Part 2: Content Services

1. Understanding of what Open Educational Resources are and how the licensing of content works for educational purposes
2. Locating, vetting and building with Open Educational Resources
3. Creating project-based learning experiences aligned to content, complex thinking and Habits of Mind
4. Developing original content with time saving tools
5. Creating a Repository of Learning Objects to select when planning instruction for a learner on a pathway

5. Affected Parties

- This training would affect all instructional leaders along with the technical and support staff as possible.

6. Implementation Plan

The recommended implementation plan is as follows:

August - Large group – Half Day

- Review of the Standards Aligned System and course frameworks provided by PDE.
- Introduction and application strategies for cognitive skills and habits for success and the importance of explicitly focusing on these during planning.

September: Small group virtual

- Using PA Core Content Standards as a gateway to create appropriate learning pathways without the boundaries of traditional course or grade level attributes.
- Differentiated phone, Zoom, email support to learning facilitators to create and plan instructions for individual students.

October: Small group virtual

- Modifying existing content to align to the learning pathways and how to design instruction with content, cognitive skills and habits for success aligned. (Part 1)
- Differentiated phone, Zoom, email support to learning facilitators to create and plan instructions for individual students.

November: Small group virtual

- Modifying existing content to align to the learning pathways and how to design instruction with content, cognitive skills and habits for success aligned. (Part 2)
- Locating, vetting and building with Open Educational Resources
- Differentiated phone, Zoom, email support to learning facilitators to create and plan instructions for individual students.

December: Small group virtual

- Understanding of what Open Educational Resources are and how the licensing of content works for educational purposes. (Part 1)
- Differentiated phone, Zoom, email support to learning facilitators to create and plan instructions for individual students.

January: Small group virtual

- Modifying OER content to align to the learning pathways and how to design instruction with content, cognitive skills and habits for success aligned. (Part 2)
- Differentiated phone, Zoom, email support to learning facilitators to create and plan instructions for individual students.

February: Small group virtual

- Developing original content with time saving tools aligned to the learning pathways, content, cognitive skills and habits for success aligned. (Part 1)
- Differentiated phone, Zoom, email support to learning facilitators to create and plan instructions for individual students.

March: Small group virtual

- Developing original content with time saving tools aligned to the learning pathways, content, cognitive skills and habits for success aligned. (Part 2)
- Differentiated phone, Zoom, email support to learning facilitators to create and plan instructions for individual students.

April: Small group virtual

- Creating project-based learning experiences aligned to content, cognitive skills and habits for success and college and career requirements in ESSA.
- Differentiated phone, Zoom, email support to learning facilitators to create and plan instructions for individual students.

7. Cost Structure

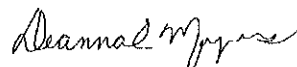
- Each on-site 1/2 day is \$1,200 per day with no additional travel fees
- Virtual presentations are billed at 2 hours of prep per one-hour session for up to 30 participants.
- Individualized support for assigned work is billed at up to 10 hours a month for up to 30 participants.
- Hourly fee is discounted for IU 8 related projects and would be charged at \$95 per hour.

One full days of professional development is \$1,200, 32 hours for virtual presentations is \$3,040 and up to 90 hours of individualized assigned work support for is \$8,550 for a total of \$12,790. This would support all CPDLF instructional leaders, facilitators and mentor for a full 9-month project. CPDLF will only be charged for days and hours used per project timesheets. K12 Learning Unlimited will invoice quarterly.

APPROVAL AND AUTHORITY TO PROCEED

We approve the project as described above and authorize the team to proceed.

Name	Title
Deanna E. Mayers	K12 Learning Unlimited, President
Malynda Maurer	CEO of CPDLF



Approved By

2/9/2018

Date

Approved By

Date

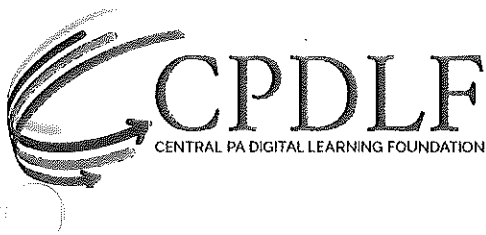


Fall 2018

- **Session 1 – Aug 16 Face to Face @ CPDLF 12:30 pm - 4:00 pm**
 - Theme: Cultivating Relationships for Diverse Learning Needs - Trust Matters
- **Session 2 – Sept 24 Webinar 9:00 am - 10:00 am *or* 5:30 pm - 6:30 pm**
 - Theme: Creating Trustworthy Virtual Environments with Diverse Populations
- **Session 3 - Oct 29 Webinar 9:00 am - 10:00 am *or* 5:30 pm - 6:30 pm**
 - Theme: Creating a Routine in the Virtual Environment - Mind Matters
- **Session 4 - Dec 10 Webinar 9:00 am - 10:00 am *or* 5:30 pm - 6:30 pm**
 - Theme: Engaging ALL Learners in a Virtual Setting - Who teaches - Who Learns

Spring 2019

- **Session 5 - Jan 28 Webinar 9:00 am - 10:00 am *or* 5:30 pm - 6:30 pm**
 - Theme: Engaging ALL Learners in a Virtual Setting - Who teachers - Who Learns
- **Session 6 - Feb 25 Webinar 9:00 am - 10:00 am *or* 5:30 pm - 6:30 pm**
 - Theme: Supporting Collaboration in Virtual Communities
- **Session 7 - March 25 Webinar 9:00 am - 10:00 am *or* 5:30 pm - 6:30 pm**
 - Theme: The Root of Engaging and Empowering Learners
- **Session 8 – Tues April 23 Webinar 9:00 am - 10:00 am *or* 5:30 pm - 6:30 pm**
 - Theme: When Learners Master - Your Class, Module, or Assessments!!



**PROFESSIONAL DEVELOPMENT
ENGAGING & CONNECTING
VIA QUALITY CONTENT**

Date: August 14, 2018 **Time:** 8:00am-4:00 pm **Place:** Soho Room, Casino (Lakemont)
Title: Results by Design/Principal Kickoff
Facilitators: Dr. Crawford, Dr. Scott, Dr. Maurer, Mrs. Salyards

Act 48 Survey

Learning Outcomes:

- All: further develop the CPDLF Vision through RbD collaborative work
- All: learn about what the exciting new 2018-19 school year will focus on
- LG/Instructors: begin to plan and gain tools for effective mentoring & instruction

Agenda

Time	Activity	Lead	Attendees
8:00-11:30am	Results by Design	Drs. Crawford, Scott, Maurer	All Staff
11:30-12:00	Lunch provided by CPDLF* <i>*please note that Friday's lunch (8/17/18) will be a "South of the Border Potluck;" please sign up for an item (theme optional)</i>		All Staff
12:00-1:30	CEO topics (Kick-off, Goals, Board, Employee Handbook)	Dr. Maurer	All Staff
1:45-2:55pm	Principal Goals	Mrs. Salyards	All Staff
	<u>Performance Review Plan</u>		All Staff
	LG/Instructor Expectations; Launches <u>Checkpoints for Yearly Progress Dates</u> <u>Weekly LG Schedule</u>		LG/Instructors/BK
	MTSS Team & <u>Intervention Plan</u> intro		LG/Instructors/BK
3:00-4:00pm	IXL training webinar (part of MTSS interventions)	Mrs. Salyards	LG/Instructors/BK



**PROFESSIONAL DEVELOPMENT
ENGAGING & CONNECTING
VIA QUALITY CONTENT**

Date: August 15, 2018

Time: 8:00 to 4:00

Place: CPDLF Conference Room

Title: CEO/Principal Topics

Facilitators: Dr. Maurer, Mrs. Salyards, Mrs. Morrissey

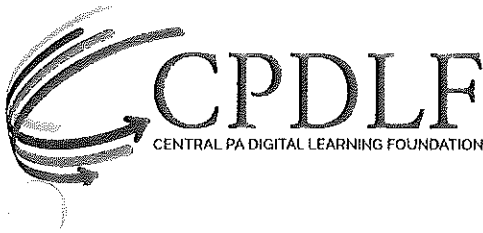
Act 48 Survey

Learning Outcomes:

- All: learn effective ways to help learners grow and be safe
- LG/Instructors: understand how assessments and teams can foster learner growth

Agenda

Time	Activity	Lead	Attendees
8:00-8:15	breakfast		All Staff
8:15-9:00 am	Welcome activity Habits of Success	Mrs. Salyards	All Staff
9-9:30	Help Desk Reminders		
	Homeless Learners		
9:30-9:50	Teams at CPDLF (self-assess overview)		LG/Instructors
9:50-10:00	Break		
10:00-10:30	PBIS: <u>SWPBIS Behavioral Expectations and Referral Form</u> ; FEN planning teams w/ team leaders from PBIS team <ul style="list-style-type: none"> • Fall: LR, BD, PB, HJ, WR, PR, BrD • Spring: AP, KM, CG, AW, KF, PL, BP 		LG/Instructors
10:30-11:30	MTSS Intervention Plan	KS/Amy Pipetti	LG/Instructors
11:30-12:00	Lunch provided by CPDLF		All Staff
12:10-12:30	Assessment Expectations: MAP (with GoGuardian), DIBELS, Keystone, PSSA	Mrs. Salyards	LG/Instructors/JD
	Mentoring Overview & Pre-work		
	Mentoring	Mrs. Morrissey	LG/Instructors
	SLP Team Meeting (non-SLP may leave)	Mrs. Morrissey/Mrs. Salyards	LG/Instructors



**PROFESSIONAL DEVELOPMENT
ENGAGING & CONNECTING
VIA QUALITY CONTENT**

Date: August 16, 2018 **Time:** 8:00-4:00 **Place:** Soho Room, Casino (Lakemont)

Title: Intro to 2018-19 Virtual PD--Standards & Skills/Cultivating Relationships

Facilitators: K12 Learning Unlimited/World of Learning

Learning Outcomes:

- TBD by facilitators

Agenda

Time	Activity	Lead	Attendees
8:00 -12:00	Skills, Standards & Progressions Session 1	Deanna Mayers	LG/Instructors/BK /JD
12-12:30	Lunch provided by CPDLF		All Staff
12:30-4pm	Cultivating Relationships for Diverse Learning Needs	Pat Mulroy	LG/Instructors



**PROFESSIONAL DEVELOPMENT
ENGAGING & CONNECTING
VIA QUALITY CONTENT**

Date: August 17, 2018 **Time:** 8:00-4:00 **Place:** CPDLF Conference Room
Title: Building Bridges with Learner Families & Community Partners; Learning Services Updates
Facilitators: Blair Family Solutions; Mrs. Morrissey

Act 48 Survey

Learning Outcomes:

- All: learn more effective ways to empathize and communicate with our learners and families
- All: understand FERPA and apply it in the workplace; to know how and when to make a SAP referral; to understand how enrollment days should work
- LG/Instructors: understand the basis for learner schedules and plan for academic growth

Agenda

Time	Activity	Lead	Attendees
8:00-12:00	Building Bridges w/our families (Blair Family Solutions)	BFS	All Staff
12:00-12:30	**POTLUCK LUNCH**		All Staff
12:30-35pm	FERPA (intro only; independent module)	Mrs. Morrissey	All Staff
12:35-1	SAP	Mrs. Morrissey	All Staff
1-1:30	Enrollment day expectations	KS/DM	All Staff
1:30-2	Learner Scheduling	DM	LG/Instructors
break			
2:15-2:30	Graduation requirements	DM	LG/Instructors
2:30-3	Special Education	DM	LG/Instructors
3-4	Future-Ready/PA Career Ready Index	AMM/DM/KS	All Staff

	Tuesday			Wednesday			Thursday			Friday		
	Mentoring & the Summit Learning Outcomes			Project Time & Personalized Learning Time			Designing Learning Experiences			Preparing to Launch and Adjust		
	Non-Math Teachers	Math Teachers	School Leaders	Non-Math Teachers	Math Teachers	School Leaders	Non-Math Teachers	Math Teachers	School Leaders	Non-Math Teachers	Math Teachers	School Leaders
7:00 AM	Breakfast			Breakfast			Breakfast			Breakfast		
8:00 AM	Opening Session: Welcome & Framing			Self-Directed Learning: Student Experience			Project Demo 3: Responding to Checkpoint Data	Portfolio Time Demo	Join Your Team	Student Onboarding		
8:40 AM				Self-Directed Learning: Teacher Experience						Team Communication Strategy		
9:00 AM												
9:35 AM	Break						Break			Break		
9:55 AM	Introduction to Mentoring: The Connecting Check-in			Self-Directed Learning: Teacher Experience (Continued)			Checkpoint Data: Feedback & Response	Completing the Math Picture	Join Your Team	Accessibility Within Summit Learning (School Leaders-Pull out for Support Check-in)		
10:30 AM	Practicing a Connecting Check-In (Mentoring)		Monitoring Your Mentoring Program									
11:00 AM										Observation of Dress Rehearsals Pull out for Support Check-In)		
11:30 AM	Lunch			Lunch			Lunch					
12:00 PM										Lunch		
12:30 PM	Project Demo 1: Launching a Project	Illustrative Math Demo Lesson	Join Your Team	Creating Your First Checkpoint	Desmos Activity Demo & Launch - Work - Wrap	Join Your Team	Planning Your Project Performance	Creating the Culture for Math	Summit Learning Coaching Cycle - part 2	Project Instruction Performance	Math Performance	SL watching Performance & preparing feedback for teachers
1:00 PM				Cognitive Skills Calibration					1:1 Teacher Check-Ins			
1:35 PM	Break			Break			Break			Break		
2:05 PM	Project Demo 2: Preparing for a Checkpoint	The Structure of a Summit Math Unit	Join Your Team	Cognitive Skills, Curriculum, & Assessment	Math Instructional Routines	Summit Learning Coaching Cycle - part 1	Mentoring: Practicing a Progress Check-in		Pull out for Support Check-in	Team Time		
2:25 PM												
3:00 PM	Reflection & Survey			Reflection & Survey			Reflection & Survey					
4:00 PM	Break			Break			Break					
4:30 PM	Opt-In Dinner			Opt-In Dinner			Opt-In Dinner					
5:00 PM												

Agenda for Accessibility Focused Educators (ie: EL/SPED/Literacy Specialists)

Attachment 35

2019-20 Professional Development
Calendar

2019-20 School Year Monday Meeting Schedule

Note: The Staff HUB in Canvas will house all recording and information for Professional Learning and updates. The CEO or Principal may choose to add a f2f meeting on the days scheduled for the CEO.

Bold dates are NOT Mondays

Date	Facilitator	Start time	Location
Tues, September 3	Principal	9:00 AM	Conference Room/Recording
September 9	KS/JK kick off	9:00 AM	Conference Room/Recording
September 16	Deanna (Evening Time TBD)/CE	9:00 AM	Zoom/Recording
September 23	KS/JK Checkpoint 1	9:00 AM	Conference Room/Recording
September 30	Deanna (Evening Time TBD)	9:00 AM	Zoom
Week of October 7	Deanna (meet virtually in pairs)	Date and time determined by each pair	
October 14	Principal	9:00 AM	Conference Room/Recording
October 21	KS/JK Checkpoint 2	9:00 AM	Conference Room/Recording
October 28	Deanna (Evening Time TBD)	9:00 AM	Zoom
Week of November 4	Deanna (meet virtually in pairs)	Date and time determined by each pair	
Tues, November 12	Principal	9:00 AM	Conference Room/Recording
November 18	CEO	Recording	Staff HUB
November 25	KS/JK Checkpoint 3	9:00 AM	Conference Room/Recording
December 2	Principal	9:00 AM	Conference Room/Recording
December 9	Deanna (Evening Time TBD)	9:00 AM	Zoom
Week of December 16	Deanna (meet virtually in pairs)	Date and time determined by each pair	
Thurs. January 2	Principal	9:00 AM	Conference Room/Recording
January 6	KS/JK Checkpoint 4	9:00 AM	Conference Room/Recording
January 13	CEO	Recording	Staff HUB
Tues. January 21	Deanna (Evening Time TBD)	9:00 AM	Zoom
Week of January 27	Deanna (meet virtually in pairs)	Date and time determined by each pair	
February 3	KS/JK Checkpoint 5	9:00 AM	Conference Room/Recording
February 10	Principal	9:00 AM	Conference Room/Recording
Tues. February 18	Deanna (Evening Time TBD)	9:00 AM	Zoom
Week of February 24	Deanna (meet virtually in pairs)	Date and time determined by each pair	
March 2	Principal	9:00 AM	Conference Room/Recording
March 9	KS/JK Checkpoint 6	9:00 AM	Conference Room/Recording
March 16	CEO	Recording	Staff HUB
March 23	Deanna (Evening Time TBD)	9:00 AM	Zoom
Week of March 30	Deanna (meet virtually in pairs)	Date and time determined by each pair	
April 6	Principal	9:00 AM	Conference Room/Recording
April 13	KS/JK Checkpoint 7	9:00 AM	Conference Room/Recording
Tues. April 21	Deanna (Evening Time TBD)	9:00 AM	Zoom
Week of April 27	Deanna (meet virtually in pairs)	Date and time determined by each pair	
May 4	Principal	9:00 AM	Conference Room/Recording
May 11	Deanna Celebration	9:00 AM	Zoom
May 18	CEO	Recording	Staff HUB
Tues. May 26	KS/JK Checkpoint 8	9:00 AM	Conference Room/Recording

Attachment 36

2019-20 Professional Learning Plan



2019-2020 CPDLE Professional Learning Plan

CONNECT ∞ ENGAGE ∞ EMPOWER

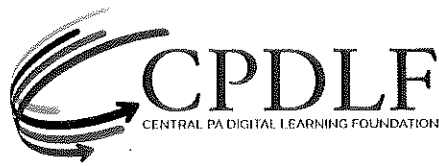
580 FOOT OF TEN ROAD, DUNCANSVILLE, PA 16635
2123 W. MAIN STREET, STROUDSBURG, PA 18360
TEL: (814) 682-5258 FAX: (814) 702-0433
WWW.CPDLE.ORG



2019-20 Professional Learning Plan

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Philosophy for Professional Learning

Rationale

At CPDLF, we believe that all learning should be relevant, connected, and engaging. The 2019-20 Professional Learning Plan has been designed to meet the needs of the 2019-20 School Improvement Plan, CEO Focus Areas, and Principal Goals. The need for these professional learning goals were determined using Teacher Surveys, Focus Groups notes, Condition Team notes, CSI Priority Team notes, Principal teacher observations, MCL Strengthsfinder Interview ratings, Teacher surveys of learner habits, and CEO feedback.

The Learning Communities

The academic staff will be assigned a professional learning community as listed below. These learning communities will be used to customize the scope and sequence of the professional learning to meet the needs of the teachers and also develop a smaller learning community for instructors and learning guides to build collaboration.

Professional Learning Community #1:

1. Dina
2. Barbara
3. Leslie
4. Patti
5. Heather

Professional Learning Community #2:

1. *Bonnie
2. Kim F
3. Paul
4. Wes
5. Brieana
6. Briana
7. Melissa

Professional Learning Community #3:

1. *Tori
2. *Travis
3. *Tricia
4. *Rebecca
5. *TBD

*Also participating in new teacher induction program.



Delivery of Professional Learning

The professional learning will be delivered in a variety of formats to further enhance the learning experiences and provide support for academic staff. These three formats are described below with more detail. Professional Learning will occur before the school year starts as well as weekly throughout the year per the schedule (see detailed schedule [here](#)).

Types of Professional learning experiences

1. Targeted professional learning will be used to deliver nine one-hour long sessions focused on improving teaching practices in order to support student learning.
2. Job-embedded instructional coaching will be used to provide ongoing, systematic professional learning that focuses on high leverage teaching practices and deepening teachers' content knowledge.
3. Online, asynchronous personalized professional learning will promote a growth mindset, stretch academic staff interests, connect learning to individual aspirations, and differentiate instruction to build a culture of learning with all adults at CPDLF.



Professional Learning Goals

Professional Learning Goal 1: Apply the Six E Template to Learning Experiences

Description: Create and deliver (live or recorded) weekly instructional lessons that incorporate the 6Es (Engage, Explore, Explain, Evaluate, Elaborate, Express) instructional framework and demonstrate proficiency or higher as measured by the CPDLF Performance Review Tool. This will be delivered in two forms: targeted professional learning and job-embedded coaching.

Audience: Participating school leaders, academic staff, and participating support staff

Lead Facilitator: Deanna Mayers - Director of Teaching and Learning

Act 48 Credit: *(4 hours in direct instruction and 4 hours asynchronous job-embedded)*

Evidence of Learning: Lesson plans and instructional videos

Six "E" Session 1: Understanding the 6E Template

Learning Targets:

- I can locate and explain the reason for each sections, (Engage, Explore, Explain, Evaluate, Elaborate, Express), on the Six "E" template.
- I can identify approaches and learning strategies that align to each "E" on the Six "E" template.

Six "E" Session 2: Creating an Instructional Video

Learning Targets:

- I can create a video recording my direct instruction for my Six "E" weekly instructional lesson.
- I can develop directions and post assignments that align with the explain, elaborate and express sections of my Six "E" lesson plan.
- I can post my weekly instructional lesson in-line with the learning content students will be focusing on during that time period.

Six "E" Session 3: Standards and Learning Targets

Learning Targets:

- I can identify standards aligned to my weekly instructional lessons.
- I can write learning targets that incorporate focused learning goals in student friendly language.



Six "E" Session 4: Designing assignments for Elaborate

Learning Targets:

- I can describe the key elements of an assignment: prompts, rubrics, products, and alignment to instructional plans.
- I can craft high-quality assignments for the elaborate section of the Six "E" template.



Professional Learning Goal 2: Cross-curricular Customized Learning Experiences

Description: Design and facilitate a collaborative and cross-curricular learning experience that supports ELA and Math academic growth as well as incorporates standards for social and emotional learning to increase community and belonging thus decreasing the dropout rate. This will be delivered in two forms: targeted professional learning and job-embedded coaching.

Audience: Participating school leaders, academic staff, and participating support staff

Lead Facilitator: Deanna Mayers - Director of Teaching and Learning

Act 48 Credit: 8 hours (*4 hours in direct instruction and 4 hours asynchronous job-embedded*)

Evidence of Learning: Data collection and analyzation for the purpose of data informed instruction

CCLE Session 1: What is a collaborative and cross-curricular learning experience?

Learning Targets:

- I can explain the core competencies of social and emotional learning as defined by CASEL.org.
- I can integrate SEL standards with English Language Arts and Mathematics standards to propose collaborative and cross-curricular learning experiences.

CCLE Session 2: Write Your Proposal

Learning Targets:

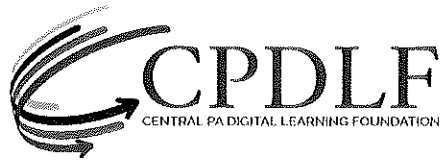
- I can write a proposal for a CCLE including learning outcomes, SEL outcomes, resources needed, and a full learning plan.
- I can apply the guidelines for planning a club or collaborative learning experience.
- I can implement the student learning journal for learner reflection in a CCLE.

CCLE Session 3: The Case for Social and Emotional Learning

Learning Targets:

- I can summarize the case for Social and Emotional Learning and Service-Learning applying connections to CPDLF learners.
- I can identify the elements needed in a learning experience to foster an environment and culture of student centered learning,

Resource: <https://files.eric.ed.gov/fulltext/ED505359.pdf>



CCLE Session 4: Problem Based Learning

Learning Targets:

- I can compare and contrast service learning with problem based learning.
- I can identify and create ill-structured problem statements and questions for high-interest learning topic.
- I can empower learners to write their own problem statements for investigation.



Professional Learning Goal 3: Personalized Professional Learning

Description: Providing opportunities for teachers to personalize their learning allows teachers to have voice and choice in their learning as well. As the CPDLF Academic Staff continues to learn and grow from an original starting point with regard to the mission and vision of CPDLF, the needs of the different staff members begin to differ. Also, to build a strong team where the members complement each other with regard to their skills, knowledge, and abilities, it is important to allow the staff to pursue personalized learning aligned with our mission and vision.

Audience: Participating school leaders, academic staff, and participating support staff

Lead Facilitator: Deanna Mayers - Director of Teaching and Learning

Act 48 Credit: 4 hours (with optional additional hours)

Evidence of Learning: Data collection and analyzation for the purpose of data informed instruction

PPL Session 1: Viable Learning Outcomes Series (4 hours; required)

This experience is designed to give academic staff the knowledge and skills to identify rigorous, relevant and viable knowledge that learners need to be prepared for life in this rapidly changing world.

Background Knowledge - Required

Learning Targets:

- the two types of knowledge (Declarative and Procedural) and how learning each is distinctly different
- a taxonomy of learning comprised of a hierarchy of reasoning processes.

Articulating Learning Outcomes - Required

Learning Targets:

- how the Spheres of Living are starting point for identifying the learning outcomes
- how the Enabling Outcomes are comprised of what we want learners to know (content knowledge), to do (complex reasoning processes), and to be like (habits of mind)

Organizing Learning Outcomes - Optional

Learning Targets:

- how to break the learning outcomes down into Measurement Topics
- how to organize the learning outcomes into Progressions
- how to put the learning outcomes into a scoring scale (rubric) format
- how to determine the level of rigor by assigning a taxonomy level for learning outcomes



PPL Session 2: Customizing Structures Series (up to 12 additional optional hours)

After completing the required online courses, academic staff have a choice of any or all of the following online pathways to acquire an in-depth understanding of constructing personalized learning in a variety of strategies.

Learning Target:

- I can demonstrate a growth mindset in my professional learning experiences.

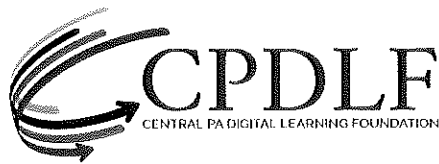
Options:

1. The Rationale for Customizing Structures
2. Future-Focused Outcomes
3. Learning Opportunities
4. Flexible Grouping and Re-Grouping
5. Formative Feedback
6. Anywhere-Anytime Learning

PPL Session 3: Questioning and Reflection

Learning Target:

- I can reflect on my own learning.
- I can ask questions that further learners thinking about a topic or learning experience.



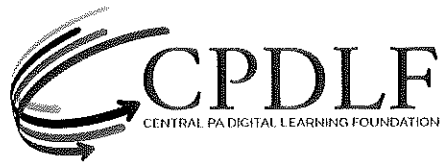
Professional Development Schedule

This proposed schedule may be revised as needed per the learning needs of academic staff and other schedule conflicts that could arise throughout the school year.

	PLC 1: Full Time In House	PLC 2: Part Time	PLC 3: Full time New LG/Instructors
August 20	CCLE Session 1: What is a collaborative and cross-curricular learning experience (CCLE)?		
August 21	Six "E" Session 1: Understanding the 6E Template		
September 16	Six "E" Session 2: Creating an Instructional Video	CCLE Session 2: Write Your Proposal	Six "E" Session 2: Creating an Instructional Video
<i>Benchmark: September 27</i>	<i>Start using 6E template</i>	<i>Implementing CCLEs</i>	<i>Start using 6E Template</i>
September 30	CCLE Session 2: Write Your Proposal	Six "E" Session 2: Creating an Instructional Video	CCLE Session 2: Write Your Proposal
<i>Week of October 7</i>	<i>Coaching: Meet virtually in pairs with Director of Teaching and Learning</i>		
<i>Benchmark: October 21</i>	<i>Implementing CCLEs</i>	<i>Start using 6E Template</i>	
October 28	Six "E" Session 3: Standards and Learning Targets	CCLE Session 3: The Case for Social and Emotional Learning	Six "E" Session 3: Standards and Learning Targets
<i>Week of November 4</i>	<i>Coaching: Meet virtually in pairs with Director of Teaching and Learning</i>		
November 10	<i>PPL Session 1: Viable Learning Outcomes Series (Launch asynchronous online personalized professional learning)</i>		
December 9	CCLE Session 3: The Case for Social and Emotional Learning	Six "E" Session 3: Standards and Learning Targets	CCLE Session 3: The Case for Social and Emotional Learning



<i>Week of December 16</i>	<i>Coaching: Meet virtually in pairs with Director of Teaching and Learning</i>		
<i>Benchmark: January 6-10</i>			<i>Implementing CCEs</i>
February 18	Six "E" Session 4: Designing assignments for Elaborate	CCE Session 4: Problem Based Learning	Six "E" Session 4: Designing assignments for Elaborate
<i>Week of February 24</i>	<i>Coaching: Meet virtually in pairs with Director of Teaching and Learning</i>		
March 23	CCE Session 4: Problem Based Learning	Six "E" Session 4: Designing assignments for Elaborate	CCE Session 4: Problem Based Learning
<i>Week of March 30</i>	<i>Coaching: Meet virtually in pairs with Director of Teaching and Learning</i>		
April 21	PPL Session 3: Questioning and Reflection		
<i>Week of April 27</i>	<i>Coaching: Meet virtually in pairs with Director of Teaching and Learning</i>		
<i>Benchmark: May 10</i>	<i>Complete asynchronous online personalized professional learning</i>		
May 11	Celebration - Sharing		



Job-embedded Coaching Teams

The coaching teams will meet in the week following of the synchronous targeted instruction with the goal of extending the learning to specific application of the professional learning topics to their personal growth. This format will be used to support the learning for both Goal 1 and Goal 2. The teams were selected based on content area, expertise, and learning interests and will meet up to one hour a week with the Director of Teaching and Learning. The agenda for these meetings will be collaboratively developed with the instructors driving the topics covered.

Team #1 - Heather (7:45-3:45), Trish (7-3)

Team #2 - Travis (8-4), Becky (9-5)

Team #3 - Leslie (7:45-3:45), Tori (7:45-3:45)

Team #4 - Patti (7-3), Barbara (8-4) Dina

Team #5 - Bonnie, Melissa, Briena D

Team #6 - Wes, Brianna P

Team #7 - Kim, Paul

Team #8 - Dina and new person?



Additional Information regarding Comprehensive School Improvement

CSI Teams 1 and 2

Two teams were formed from the CSI work and have the purpose of monitoring the goals and action steps developed for the SIP. Priority teams will meet once a quarter to review progress, make adaptations to action plans, and begin continue working on developing goals to meet the Priority and corresponding Rationale Statement as well as the Long-term vision for students.

CSI Team #1 (Practice 4)

1. Kim - Lead
2. Leslie
3. Heather
4. Bonnie
5. Dante
6. Rose
7. Mrs. Tippett
8. Leah Tippett
9. Jay Scott
10. Brandon
11. Wes
12. Melissa
13. Travis
14. Tori

CSI Team #2 (Practice 11)

1. Deanna - Lead
2. Barbara
3. Dina
4. Patti
5. Kim F
6. Paul
7. Brianna P
8. Kelli Hale
9. Loveya
10. Pat Crawford
11. Justin
12. Joan
13. Becky
14. Trisha
15. Briena D

Attachment 37

First Year Teacher Induction Plan

Central PA Digital Learning Foundation

First Year Teacher Induction Plan

What is Induction?

Induction is an on-going support system that will function to develop the skills necessary for teachers to teach, the communities in which they play a significant role, and for the students whose futures they shape. Principals and veteran teachers have an influential role in establishing and supporting teacher development as a process of continuous improvement and learning for which the profession as a whole is responsible for.

All first year teachers at **Central Pennsylvania Digital Learning Foundation (CPDLF)** will be enrolled in a Teacher Induction Program.

The Teacher Induction Program will consist of a one-year mandatory induction program that includes structured activities and formal mentoring for teachers entering our personalized and customized virtual environment.

Every first year teacher will be provided with a mentor for the first year that will work directly with the Inductee in order to provide structure, focus, and support. The Inductee and Mentor will collaboratively work together to increase the Inductee's knowledge and growth within the virtual educational profession.

Inductees and Mentors will be assigned by the building principal, Director of Teaching and Learning, and/or CEO. Teachers will have the opportunity to meet their mentor during the New Teacher Orientation Meeting.

The Mentor will be responsible for maintaining a teacher's portfolio that will include all documentation and evidence that relates to the successful completion of the Teacher Induction Program.

At the end of the first year teacher induction program, the building principal/CEO, in conjunction with the Mentor, will meet to determine if the teacher has met all requirements necessary to exit the Teacher Induction Program.

If it is determined that a teacher is not being successful, Professional Development will assist the teacher and building principal in developing an action plan to meet the teacher's specific needs.

Goals:

- To provide a support system that will serve to ease a first year teacher into the educational profession
- To introduce the Inductee to CPDLF's philosophy, mission, and Code of Ethics
- To introduce the Inductee to CPDLF's school procedures, processes, and policies
- To refine the instructional skills of the Inductee for the virtual environment
- To determine the future professional development needs of the Inductee
- To familiarize the Inductee with both the processes and procedures that lead to Instructional II certification

Expected Outcomes

A teacher who has participated in the Teacher Induction Program will:

- Understand their role and responsibilities at CPDLF
- Develop effective teaching and learning programs for their students.
- Feel valued, supported and involved within the school community.
- Work successfully in their content area
- Understand and know how to access relevant policies, guidelines and procedures
- Understand professional standards and behaviors expected of them
- Receive feedback through the formal feedback process and professional recognition program

Assessment Process

Implementation strategies for assessing the needs of the inductees include:

- Group conferencing with CPDLF's building principal and mentor teachers to be conducted at minimum one time per month to reinforce areas of growth and to provide for the development of an individualized growth and development plan of assistance which will serve to address specific areas of need and/or refinement
- Weekly participation in a virtual classroom that addresses the topics, except for the week of the monthly conference

- An evaluation conference between the Inductees, building principal, mentors, and CEO to evaluate adequacies, shortcomings and further modifications of the First Year Teacher Induction Program

Mentor Selection

The position of the Mentor will be open to existing staff members who demonstrate the following qualities:

- Demonstrates mastery of instructional skills within the cyber charter classroom
- Demonstrates alignment to the mission and vision of CPDLF
- Demonstrates positive human relation skills
- Represents CPDLF in a positive manner
- Holds Level II certification
- Recommendation by the building principal and/or CEO

Activities and Topics

Mentors (*possible topics*):

- Roles and responsibilities of the Mentors in Central PA Digital Learning Foundation Induction Plan
- Recommendations and procedures for conferring and leading the Inductee
- Developing an Inductee's personal professional development plan
- School philosophy, policies and procedures
- Building level processes and procedures
- Professionalism
- Beyond 'mere survival'
- Evaluation methods
- Record keeping/on-line grading/Student Information Systems (SISs)
- Technology
- Learning Management Systems (LMSs)
- Communication
- Resources
- Standardized testing

Inductee (possible topics):

- Developing and modeling a growth mindset
- Providing effective questioning and feedback
- Building a positive work environment
- Providing quality learning opportunities that lead to empowerment
- On-line management of students
- Instructional strategies
- Meeting student needs
- Communicating with students/families
- On-going assessments of student progress
- Preparing and utilizing technology
- How to utilize support personnel
- Special Education/Inclusion/Co-teaching
- Personalizing instruction for learners
- Motivating learners
- Lesson planning and/or design
- Discipline and assertiveness
- Learning Coach Check-ins

Induction Program Proposed Timeline

Topics	Aug-Sept	Oct-Nov	Dec-Jan	Feb-March	April-May	June-July
<i>Code of Professional Practice and Conduct</i>	<input checked="" type="checkbox"/>					
<i>Assessments</i>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
<i>Best Instructional Practice</i>	<input checked="" type="checkbox"/>					
<i>Safe and Supportive Schools</i>		<input checked="" type="checkbox"/>				
<i>Standards</i>		<input checked="" type="checkbox"/>				
<i>Curriculum</i>	<input checked="" type="checkbox"/>					

<i>Instruction</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<i>Accommodations and Adaptations for Diverse Learners</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
<i>Data informed decision making</i>				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<i>Materials and Resources for Instruction</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Evaluation and Monitoring

Program Evaluation will include:

- Informal conferences with the mentor with documentation of such conference provided to the building principal and/or Director of Teaching and Learning
- Formal summary report of evaluation conference held at the end of the school year for the purpose of outlining and developing a plan of action for improvement, completion of Inductee forms, and log/portfolio.

Participation and Completion

The Inductee, Mentor, and building principal/CEO will participate in an exit meeting at the conclusion of the Inductee's first year of service. All items below will be reviewed at this exit meeting.

Teachers will be instructed to use the knowledge and skills gained from the trainings and their classroom experiences to demonstrate application within a school setting. They will collect evidence of their classroom applications and assemble these artifacts in a binder that may then be shared with the building principals and mentors.

In addition, the following may be included in the Inductee's personnel file:

- Record of observations and/or conferences with Mentor teachers
- Record of informal/formal observations of the Inductee.
- Approved checklist of activities completed by the Inductee.
- In-service/Act 48 documentation
- Other documentation pertaining to Mentor portfolio/log

Teacher Induction Plan Council:

Chief Executive Officer (CEO): Dr. Aiko Malynda Maurer

Principal/Special Education Director: Mrs. Kimberly Salyards

Director of Teaching and Learning: Mrs. Deanna Mayers

Director of Technology and Innovation: Mr. Justin Keel

Central PA Digital Learning Foundation

Teacher Induction Checklist

This checklist will help:

- Prepare you for your teaching role
- Familiarize you with CPDLF's policies and procedures
- Develop your Professional and Personal Development Plan

Initial Contact

- Provide
 - Copy of Teaching Certificate
 - Act 34 Criminal History Request Clearances
 - Act 151 Clearances (PA Child Abuse History Clearance Form)
 - Act 114 Federal Criminal History and Fingerprinting
- Provide emergency contact details and other relevant information to administrative staff
- Read school policies and Employee Handbook
- Tour the CPDLF building
- Discuss job expectations
- Clarify additional duties and/or committee involvement
- Obtain technology devices and account information
- Obtain photo ID badge
- Other: _____

The Site

Who is who at the school?

- Meet the CPDLF Administration/Leadership team
- Meet the CPDLF support staff
- Meet your Mentor
- Meet the other Learning Guides and instructors
- Other: _____

Site Procedures:

- Understand CPDLF Policies, Processes, and Procedures
- Clarify hours of duty
- Clarify Attendance procedures
- Read emergency procedures
- Clarify payroll, reimbursement and travel protocols
- Other: _____

Teaching and Learning

- Review process to order supplies, make other requests
- Other: _____

Students

- Obtain the curriculum materials/school programs/additional texts and/or materials to begin planning
- Clarify school planning expectations and collaborative planning processes
- Obtain school initiated programs (i.e., School-Wide Positive Behavior Support Plan)
- Obtain any preferred planning templates
- Identify student support including special education learning support/co-teaching roles
- Identify the guidance referral process
- Class allocations/class lists
- Student data/student files
- Other: _____

Personal and Professional Learning

- Lesson observations
- View/observe other classes
- Probation requirements
- Curriculum design, planning, assessment reporting
- Plan professional development; seek opportunities that meet the goals of your profession/personal development including Act 48 requirements
- Join and create networks
- Other: _____

Induction Program Evaluation Sheet

Teacher's Name: _____

Mentor's Name: _____

At the end of the Teacher Induction Program, the teacher, building principal and CEO will review the program using this evaluation sheet. The purpose of this evaluation is to assess the program's usefulness and to assist in planning for future Induction programs.

Did the Teacher Induction Program help to:

- | | | |
|---|-----|----|
| <input type="checkbox"/> Understand the role and work requirements? | Yes | No |
| <input type="checkbox"/> Access the facilities and resources needed to carry out your responsibilities? | Yes | No |
| <input type="checkbox"/> Establish good working relationships with colleagues and management? | Yes | No |
| <input type="checkbox"/> Understand the policies, guidelines, and procedures of the workplace? | Yes | No |
| <input type="checkbox"/> Establish clear work goals? | Yes | No |
| <input type="checkbox"/> Complete a professional development plan that addresses your individual and workplace needs? | Yes | No |
| <input type="checkbox"/> Know who to approach for assistance and support? | Yes | No |

Overall, how would you rate the Teacher Induction Program?

- Not useful
- Slightly useful
- Moderately useful
- Very useful
- Highly useful

What were the most useful aspects of the Teacher Induction Program? _____

What aspects of the Teacher Induction Program did you find least useful? _____

What additional activities should be included in future induction programs in your school? _____

Attachment 38

Act 48 Entering/Uploading Report

Upload Status

Uploaded Time	File Name	Status	Processed Time	View
09/06/2019 08:03	Summit Summer Conference July 2019 -2.xls	Processed- Success	09/06/2019 15:08:04	Roster
09/06/2019 12:17:30	Summit Summer Conference July 2019.xls	Processed- Success	09/06/2019 12:17:31	Roster
06/11/2019 10:15:13	Results By Design - CSI Feb 23 and May 4.xls	Processed- Success	06/11/2019 10:15:17	Roster
02/06/2019 10:40:57	October 25-26 2018 PD Sessions.xls	Processed- Success	02/06/2019 10:41:09	Roster
12/11/2018 14:34:32	November 26 2018 - Morning Session PD Sessions- Results By Design.xls	Processed- Success	12/11/2018 14:34:39	Roster
12/11/2018 14:27:38	November 26 2018 - Morning Session PD Sessions- Results By Design.xls	Processed- Failed	12/11/2018 14:27:41	Errors (Text)
11/30/2018 13:13:48	August 20-21 2018 - PD Hours .xls	Processed- Success	11/30/2018 13:14:00	Roster
11/30/2018 12:01:57	November 26 2018 - Afternoon PD Sessions.xls	Processed- Success	11/30/2018 12:02:02	Roster
10/23/2018 12:01:31	August 20 2018 - PD Hours.xls	Processed- Success	10/23/2018 12:01:32	Roster
10/23/2018 11:39:46	August 14 - 21 2018 PD Sessions.xls	Processed- Success	10/23/2018 11:39:48	Roster

Upload Status

Uploaded Time	File Name	Status	Processed Time	View
10/23/2018 11:37:05	August 14 - 21 2018 PD Sessions.xls	Processed-Failed	10/23/2018 11:37:07	Errors (Text)
07/11/2018 10:25:37	Summit Onboarding Training 6-11 6-12-2018.xls	Processed-Success	07/11/2018 10:25:39	Roster
07/11/2018 07:51:55	Results By Design 6-5-18.xls	Processed-Success	07/11/2018 07:51:57	Roster
06/12/2018 12:17:27	MAPS Testing 2017.xls	Processed-Success	06/12/2018 12:17:28	Roster
11/14/2017 10:45:27	October 26 27 2017.xls	Processed-Success	11/14/2017 10:45:29	Roster
11/14/2017 10:41:22	Act 48 October 26 27 2017.xlsx	Processed-Failed	11/14/2017 10:41:22	Errors (Text)
11/14/2017 10:32:32	October 26 27 2017.xlsx	Processed-Failed	11/14/2017 10:32:32	Errors (Text)
11/14/2017 10:26:22	October 26 27 2017.xlsx	Processed-Failed	11/14/2017 10:26:22	Errors (Text)
11/14/2017 10:21:12	October 26 27 2017.xlsx	Processed-Failed	11/14/2017 10:21:12	Errors (Text)
11/14/2017 10:18:43	October 26 27 2017.xlsx	Processed-Failed	11/14/2017 10:18:44	Errors (Text)

Upload Status

Uploaded Time	File Name	Status	Processed Time	View
11/14/2017 10:17:50	Act 48 October 26 27 2017.xlsx	Processed- Failed	11/14/2017 10:17:52	Errors (Text)
11/14/2017 10:14:20	Act 48 - October 26-27 2017.xlsx	Processed- Failed	11/14/2017 10:14:21	Errors (Text)
09/19/2017 13:30:00	L. Pelkey 8-21-17 - 8-22-17 CPDLF.xls	Processed- Success	09/19/2017 13:32:04	Roster
09/12/2017 14:50:13	8-21-17 - 8-22-17 CPDLF.xls	Processed- Success	09/12/2017 14:50:14	Roster
09/12/2017 14:48:49	8-21-17 - 8-22-17 CPDLF.xls	Processed- Failed	09/12/2017 14:48:50	Errors (Text)
09/12/2017 14:47:21	8-21-17 - 8-22-17 CPDLF.xls	Processed- Failed	09/12/2017 14:47:22	Errors (Text)
08/30/2017 14:10:45	8-8-2017.xls	Processed- Success	08/30/2017 14:10:46	Roster
06/02/2017 10:02:34	Summit Regional Convening 10-19-16 to 3-16-17 part 2.xls	Processed- Success	06/02/2017 10:02:35	Roster
06/01/2017 10:56:14	Summit Regional Convening 10-19-16 to 3-16- 17.xls	Processed- Success	06/01/2017 10:56:16	Roster
06/01/2017 10:33:34	Instructional Practices 11-1-16 to 5-11-17.xls	Processed- Success	06/01/2017 10:33:37	Roster

Upload Status

Uploaded Time	File Name	Status	Processed Time	View
11/14/2016 20:23:03	Act 48 Hours 10-11-16.xls	Processed- Success	11/14/2016 20:23:06	Roster
11/14/2016 20:21:14	Act 48 Hours 10-11-16.xls	Processed-Failed	11/14/2016 20:21:15	Errors (Text)
11/14/2016 20:11:33	Act 48 Hours 9-17-16 to 10-1-16.xls	Processed- Success	11/14/2016 20:11:35	Roster
11/14/2016 20:10:06	Act 48 Hours 9-17-16 to 10-1-16.xls	Processed-Failed	11/14/2016 20:10:20	Errors (Text)
10/26/2016 08:51:29	Act 48 Hours 7-22-16.xls	Processed- Success	10/26/2016 08:51:31	Roster
09/15/2016 15:39:58	PDE ACT 48 Technology Orientation 8-18-16.xls	Processed- Success	09/15/2016 15:40:01	Roster
09/15/2016 15:07:11	PDE Act 48 Summit Basecamp 9-15-16.xls	Processed- Success	09/15/2016 15:07:13	Roster
09/15/2016 14:39:25	PDE ACT 48 Program Activity Roster 9-14-16.xls	Processed- Success	09/15/2016 14:39:27	Roster
09/15/2016 14:38:02	PDE ACT 48 Program Activity Roster 9-14-16.xls	Processed-Failed	09/15/2016 14:38:04	Errors (Text)
09/14/2016 15:00:05	PDE ACT 48 Roster 9-14-16.xls	Processed- Success	09/14/2016 15:00:07	Roster

Uploaded Time	File Name	Status	Processed Time	View
09/14/2016 14:56:44	PDE ACT 48 Roster 9-14-16.xls	Processed-Failed	09/14/2016 14:56:45	Errors (Text)
09/26/2015 13:08:07	ACT 48 Roster SWPBIS and SAP.xls	Processed-Success	09/26/2015 13:08:11	Roster
04/09/2015 10:08:05	Nicole Endress Act 48 Roster 1.xls	Processed-Success	04/09/2015 10:08:09	Roster
03/30/2015 14:37:08	Act 48 Roster Nicole Endress.xls	Processed-Failed	03/30/2015 14:37:12	Errors (Text)
03/11/2015 09:35:46	Copy of Act 48 Plato Roster REVISED.xls	Processed-Success	03/11/2015 09:35:50	Roster
11/05/2014 08:42:31	Act 48 Plato Roster.xls	Processed-Failed	11/05/2014 08:42:35	Errors (Text)

Attachment 39

Addendum B

Financial and Facilities Information

Cyber Charter School Renewal Application Addendum B
 Cyber Charter School Finance and Facilities Information
 Application Year FY2019

Data Source: Statement of Net Position / Net Assets; Fund Balance information may be on Balance Sheet

	SY2016	SY2017	SY2018	SY2019
Assets				
Cash and Cash Equivalents	\$1,026,533	\$1,112,261	\$1,933,779	\$1,971,095
Sum of Receivables (ex: LEA receivable)	\$468,879	\$941,691	\$459,401	\$816,235
Capital Assets - Net of Depreciation				
Total Current Assets	\$34,914	\$8,423	\$16,307	\$18,220
Total Non-Current Assets	\$1,040,531	\$1,024,557	\$612,138	TBD
Total Assets	\$2,570,857	\$3,086,932	\$3,021,625	\$2,805,549
Liabilities				
Total Current Liabilities	\$257,448	\$247,638	\$287,491	\$296,926
Total Liabilities (excluding net pension liability)	\$3,822	\$14,830	\$22,914	\$55,341
Net Pension Liability	\$2,989,000	\$3,618,000	\$2,314,000	TBD
Fund Balance				
Unrestricted Fund Balance	\$1,237,964	\$1,806,314	\$16,307	\$2,300,000
Total Fund Balance	\$1,272,878	\$1,814,737	\$2,121,996	\$2,453,284
Net Position	(\$679,414)	(\$805,458)	(\$402,182)	TBD

Policies and Procedures

Does the cyber charter school have the following documented policies and procedures? Include existing or proposed policies or procedures.

Policy or Procedure	Has Policy/Procedure (Yes/No)	Applies to All Schools (Yes/No)
Allowable costs (required by Federal Uniform Grants Guidance)	Yes	Yes
Auditing	Yes	Yes
Budget and annual financial report development/submission	Yes	Yes
Capitalization of assets	No	No
Cash Management	Yes	Yes
Conflict of interest	Yes	Yes
Contract/Contract Monitoring	Yes	Yes
Credit and/or debit card usage	Yes	Yes
Expense reporting	Yes	Yes
Internal Control (required by Federal Uniform Grants Guidance)	Yes	Yes
Investments	Yes	Yes
Personal identifiable information (required by Federal Uniform Grants Guidance)	Yes	Yes
Purchasing	Yes	Yes
Travel reimbursement	Yes	Yes
Record Retention	Yes	Yes
Other (describe below)		

"Other" Explanation:

Cyber Charter School Renewal Application Addendum B
Cyber Charter School Finance and Facilities Information
Application Year FY2019

Insurance Policies

List the type and level of insurance coverage the cyber charter school currently has.

Insurance Type	Yes/No	Proposed Level of Coverage (\$)
General commercial liability	Yes	\$1,000,000
Property	Yes	\$150,000
Automobile	Yes	\$1,000,000
Directors and operators (D&O)	Yes	\$1,000,000
Technology (if applicable)	Yes	\$100,000
Workers compensation	Yes	\$500,000
IDEA liability	No	
Retirement/PSERS liability	No	
Employee health insurance	Yes	Full Premium per Employee
Other (describe below)		

"Other" Explanation:

Facilities

Current Facilities Information

Include current lease/mortgage information for the cyber charter school.
 If necessary add additional columns.

	Building 1	Building 2	Building 3	Building 4	Building 5
School that currently leases/owns building					
Lease or own	Lease	Lease			
Monthly mortgage or lease payment	\$5,788	\$3,200			
Estimated additional monthly payments (additional rent such as utilities, property taxes, common area custodial services, etc.) (if applicable)	\$0	\$0			
Square footage	3,717	2,000			
Facility use (school building, warehouse, etc.)	Main Office	Drop-in Site			

Projected Facilities Information

Include current lease/mortgage information for the cyber charter school as well as any proposed lease or mortgage agreements for new facilities.

	FY2019	FY2020	FY2021	FY2022	FY2023
Total number of buildings	1	2	2	2	2
Total monthly mortgage and lease payments	\$5,788	\$8,988	\$9,168	\$9,259	\$9,352
Estimated additional monthly payments (additional rent such as utilities, property taxes, common area custodial services, etc.) (if applicable)	\$0	\$0	\$0	\$0	\$0
Square footage	3,717	5,717	5,717	5,717	5,717

Attachment 40

Addendum B

5-Year Budget Information

Cyber Charter School Renewal Application Addendum B
 Cyber Charter School 5-Year Budget Information
 Application Year FY2019

Five Year Budget Projection (General Fund)

Include multiyear projected budget information for the cyber charter school (if available) as well as any more detailed multiyear budget projections.

Account Code		FY2019	FY2020	FY2021	FY2022	FY2023
Revenues						
6000	Local Sources					
6944	Receipts from other LEAs in PA	\$2,812,500	\$2,889,147	\$2,970,298	\$3,012,907	\$3,056,382
6920	Contributions from Private Sources					
	All Other Local Sources	\$76,109	\$76,870	\$77,639	\$78,415	\$79,199
6000	Total Local	\$2,888,609	\$2,966,017	\$3,047,937	\$3,091,322	\$3,135,581
7000	State Sources					
7320	Rental & Sinking Fund Payments / Bldg. Reimb.					
7505	Ready to Learn Block Grant	\$8,475	\$8,475	\$8,475	\$8,475	\$8,475
	All Other State Sources	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
7000	Total State	\$10,475	\$10,475	\$10,475	\$10,475	\$10,475
8000	Federal Sources					
8511	IDEA					
8514	Title I	\$32,858	\$35,000	\$35,000	\$35,000	\$35,000
8515	Title II	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
8516	Title III					
8517	Title IV	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
8530	Child Nutrition Program					
	All Other Federal Sources					
8000	Total Federal	\$46,858	\$49,000	\$49,000	\$49,000	\$49,000
9000	Other Financing Sources					
	Transfers In	\$0	\$0	\$0	\$0	\$0
	All Other Financing Sources	\$0	\$0	\$0	\$0	\$0
9000	Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$2,945,942	\$3,025,492	\$3,107,412	\$3,150,797	\$3,195,056

Cyber Charter School Renewal Application Addendum B
 Cyber Charter School 5-Year Budget Information
 Application Year FY2019

Expenditures						
1000	Instruction					
1100	Regular Programs					
100	Personnel Services - Salaries	\$636,175	\$655,260	\$674,918	\$681,667	\$688,484
200	Personnel Services - Employee Benefits	\$354,832	\$365,477	\$376,441	\$380,206	\$384,008
300	Purchased Professional and Technical Services	\$2,000	\$2,060	\$2,122	\$2,143	\$2,164
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
500	Other Purchased Services	\$22,000	\$22,660	\$23,340	\$23,573	\$23,809
600	Supplies	\$262,675	\$270,555	\$278,672	\$281,459	\$284,273
700	Property	\$50,000	\$51,500	\$53,045	\$53,575	\$54,111
800	Other Objects	\$200	\$200	\$200	\$200	\$200
900	Other Uses of Funds					
1100	Total Regular	\$1,327,882	\$1,367,712	\$1,408,738	\$1,422,823	\$1,437,049
1200	Special Education Programs					
100	Personnel Services - Salaries	\$205,087	\$211,240	\$217,577	\$224,104	\$230,827
200	Personnel Services - Employee Benefits	\$138,441	\$142,594	\$146,872	\$151,278	\$155,817
300	Purchased Professional and Technical Services	\$125,000	\$128,750	\$132,613	\$136,591	\$140,689
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
500	Other Purchased Services	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502
600	Supplies	\$65,500	\$67,465	\$69,489	\$71,574	\$73,721
700	Property	\$0				
800	Other Objects	\$0				
900	Other Uses of Funds					
1200	Total Special Education	\$538,028	\$554,169	\$570,794	\$587,918	\$605,555
1300-1800	All Other Programs (Other, Vocational, etc.)					
100	Personnel Services - Salaries	\$8,000	\$8,160	\$8,323	\$8,490	\$8,659
200	Personnel Services - Employee Benefits	\$1,124	\$1,146	\$1,169	\$1,193	\$1,217
300	Purchased Professional and Technical Services	\$0	\$0	\$0	\$0	\$0
400	Purchased Property Services	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165
500	Other Purchased Services	\$64,000	\$65,280	\$66,586	\$67,917	\$69,276
600	Supplies	\$7,000	\$7,140	\$7,283	\$7,428	\$7,577
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
1200	Total Other Education	\$82,124	\$83,766	\$85,442	\$87,151	\$88,894
1000	Total Instruction	\$1,948,034	\$2,005,648	\$2,064,974	\$2,097,892	\$2,131,498

Cyber Charter School Renewal Application Addendum B
 Cyber Charter School 5-Year Budget Information
 Application Year FY2019

2000	Support Services					
2100	Support Services - Pupil Personnel					
100	Personnel Services - Salaries	\$33,812	\$34,826	\$35,871	\$36,230	\$36,592
200	Personnel Services - Employee Benefits	\$39,774	\$40,967	\$42,196	\$42,618	\$43,044
300	Purchased Professional and Technical Services	\$0	\$0	\$0	\$0	\$0
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
500	Other Purchased Services	\$20,000	\$20,600	\$21,218	\$21,430	\$21,644
600	Supplies	\$500	\$515	\$530	\$536	\$541
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
2100	Total Student Support Services	\$94,086	\$96,909	\$99,816	\$100,814	\$101,822
2200	Support Instructional - Staff					
100	Personnel Services - Salaries	\$43,812	\$45,126	\$46,480	\$46,945	\$47,414
200	Personnel Services - Employee Benefits	\$24,257	\$24,985	\$25,734	\$25,992	\$26,252
300	Purchased Professional and Technical Services	\$13,358	\$13,759	\$14,172	\$14,313	\$14,456
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
500	Other Purchased Services	\$30,500	\$31,415	\$32,357	\$32,681	\$33,008
600	Supplies	\$48,500	\$49,955	\$51,454	\$51,968	\$52,488
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
2200	Total Support Instructional - Staff	\$160,427	\$165,240	\$170,197	\$171,899	\$173,618
2300	Administration					
100	Personnel Services - Salaries	\$93,418	\$96,221	\$99,107	\$100,098	\$101,099
200	Personnel Services - Employee Benefits	\$8,657	\$8,917	\$9,184	\$9,276	\$9,369
300	Purchased Professional and Technical Services	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
500	Other Purchased Services	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$500	\$515	\$530	\$536	\$541
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
2300	Total Administration	\$312,575	\$315,652	\$318,822	\$319,910	\$321,009

Cyber Charter School Renewal Application Addendum B
 Cyber Charter School 5-Year Budget Information
 Application Year FY2019

2400	Pupil Health					
100	Personnel Services - Salaries	\$5,000	\$5,150	\$5,305	\$5,358	\$5,411
200	Personnel Services - Employee Benefits	\$1,425	\$1,468	\$1,512	\$1,527	\$1,542
300	Purchased Professional and Technical Services	\$0	\$0	\$0	\$0	\$0
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
500	Other Purchased Services	\$250	\$258	\$265	\$268	\$271
600	Supplies	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
2400	Total Pupil Health	\$6,675	\$6,875	\$7,082	\$7,152	\$7,224
2500	Business					
100	Personnel Services - Salaries	\$15,656	\$16,126	\$16,609	\$16,776	\$16,943
200	Personnel Services - Employee Benefits	\$7,367	\$7,588	\$7,816	\$7,894	\$7,973
300	Purchased Professional and Technical Services	\$56,700	\$56,700	\$56,700	\$56,700	\$56,700
400	Purchased Property Services	\$6,000	\$6,180	\$6,365	\$6,429	\$6,493
500	Other Purchased Services	\$58,500	\$60,255	\$62,063	\$62,683	\$63,310
600	Supplies	\$14,000	\$14,420	\$14,853	\$15,001	\$15,151
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
2500	Total Business	\$158,223	\$161,269	\$164,406	\$165,483	\$166,571
2600	Operation and Maintenance					
100	Personnel Services - Salaries	\$0	\$0	\$0	\$0	\$0
200	Personnel Services - Employee Benefits	\$0	\$0	\$0	\$0	\$0
300	Purchased Professional and Technical Services	\$500	\$515	\$530	\$536	\$541
400	Purchased Property Services	\$137,739	\$141,871	\$146,127	\$147,589	\$149,064
500	Other Purchased Services	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
2600	Total Operation and Maintenance	\$138,239	\$142,386	\$146,658	\$148,124	\$149,606

Cyber Charter School Renewal Application Addendum B
Cyber Charter School 5-Year Budget Information
Application Year FY2019

2700	Transportation					
100	Personnel Services - Salaries	\$0	\$0	\$0	\$0	\$0
200	Personnel Services - Employee Benefits	\$0	\$0	\$0	\$0	\$0
300	Purchased Professional and Technical Services	\$0	\$0	\$0	\$0	\$0
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
500	Other Purchased Services	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
2700	Total Transportation	\$0	\$0	\$0	\$0	\$0
2800	Central					
100	Personnel Services - Salaries	\$79,155	\$81,530	\$83,976	\$86,495	\$89,090
200	Personnel Services - Employee Benefits	\$48,528	\$49,984	\$51,483	\$53,028	\$54,619
300	Purchased Professional and Technical Services	\$0	\$0	\$0	\$0	\$0
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
500	Other Purchased Services	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
2800	Total Central	\$127,683	\$131,513	\$135,459	\$139,523	\$143,708
2900	Other Support Services					
100	Personnel Services - Salaries	\$0	\$0	\$0	\$0	\$0
200	Personnel Services - Employee Benefits	\$0	\$0	\$0	\$0	\$0
300	Purchased Professional and Technical Services	\$0	\$0	\$0	\$0	\$0
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
500	Other Purchased Services	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
2900	Total Other Support Services	\$0	\$0	\$0	\$0	\$0
2000	Total Support Services	\$997,908	\$1,019,844	\$1,042,439	\$1,052,905	\$1,063,558

Cyber Charter School Renewal Application Addendum B
 Cyber Charter School 5-Year Budget Information
 Application Year FY2019

3000	Non-Instructional Services					
100	Personnel Services - Salaries	\$0	\$0	\$0	\$0	\$0
200	Personnel Services - Employee Benefits	\$0	\$0	\$0	\$0	\$0
300	Purchased Professional and Technical Services	\$0	\$0	\$0	\$0	\$0
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
500	Other Purchased Services	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
3000	Total Non-Instructional Services	\$0	\$0	\$0	\$0	\$0
4000	Facilities Acquisition, Construction, Improvements					
100	Personnel Services - Salaries	\$0	\$0	\$0	\$0	\$0
200	Personnel Services - Employee Benefits	\$0	\$0	\$0	\$0	\$0
300	Purchased Professional and Technical Services	\$0	\$0	\$0	\$0	\$0
400	Purchased Property Services	\$0	\$0	\$0	\$0	\$0
500	Other Purchased Services	\$0	\$0	\$0	\$0	\$0
600	Supplies	\$0	\$0	\$0	\$0	\$0
700	Property	\$0	\$0	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0	\$0	\$0
900	Other Uses of Funds	\$0	\$0	\$0	\$0	\$0
4000	Total Facilities	\$0	\$0	\$0	\$0	\$0
5000	Other Financing					
5100	Debt Service	\$0	\$0	\$0	\$0	\$0
5200-5400	Transfers Out	\$0	\$0	\$0	\$0	\$0
	All Other Financing	\$0	\$0	\$0	\$0	\$0
5000	Total Other Financing	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$2,945,942	\$3,025,492	\$3,107,412	\$3,150,797	\$3,195,056
	Net Income	\$0	\$0	(\$0)	\$0	\$0
	Fund Balance	\$2,121,995	\$2,121,995	\$2,121,995	\$2,121,995	\$2,121,995
	Unrestricted Fund Balance					

Attachment 41

Addendum B

Budget Detail Information

Cyber Charter School Renewal Application Addendum B
Current Cyber Charter School Budget Detail
Application Year FY2019

Current Year Budget Information (General Fund)

Include current year adopted budget information for the cyber charter school.

Account Code		SY2019
Revenues		
Local Sources		
6000	Local Sources	
6944	Receipts from other LEAs in PA	\$2,812,500
6920	Contributions from Private Sources	
	All Other Local Sources	\$76,109
6000	Total Local	\$2,888,609
State Sources		
7000	State Sources	
7320	Rental & Sinking Fund Payments / Bldg. Reimb.	
7505	Ready to Learn Block Grant	\$8,475
	All Other State Sources	\$2,000
7000	Total State	\$10,475
Federal Sources		
8000	Federal Sources	
8511	IDEA	
8514	Title I	\$32,858
8515	Title II	\$4,000
8516	Title III	
8517	Title IV	\$10,000
8530	Child Nutrition Program	
	All Other Federal Sources	
8000	Total Federal	\$46,858
Other Financing Sources		
9000	Other Financing Sources	
	Transfers In	\$0
	All Other Financing Sources	\$0
9000	Total Other Financing Sources	\$0
	Total Revenues	\$2,945,942
Expenditures		
Instruction		
1000	Instruction	
Regular Programs		
1100	Regular Programs	
100	Personnel Services - Salaries	\$636,175
200	Personnel Services - Employee Benefits	\$354,832
300	Purchased Professional and Technical Services	\$2,000
400	Purchased Property Services	\$0
500	Other Purchased Services	\$22,000
600	Supplies	\$262,675
700	Property	\$50,000
800	Other Objects	\$200
900	Other Uses of Funds	
1100	Total Regular	\$1,327,882

Cyber Charter School Renewal Application Addendum B
Current Cyber Charter School Budget Detail
Application Year FY2019

1200	Special Education Programs	
100	Personnel Services - Salaries	\$205,087
200	Personnel Services - Employee Benefits	\$138,441
300	Purchased Professional and Technical Services	\$125,000
400	Purchased Property Services	\$0
500	Other Purchased Services	\$4,000
600	Supplies	\$65,500
700	Property	\$0
800	Other Objects	\$0
900	Other Uses of Funds	\$0
1200	Total Special Education	\$538,028
1300-1800	All Other Programs (Other, Vocational, etc.)	
100	Personnel Services - Salaries	\$8,000
200	Personnel Services - Employee Benefits	\$1,124
300	Purchased Professional and Technical Services	\$0
400	Purchased Property Services	\$2,000
500	Other Purchased Services	\$64,000
600	Supplies	\$7,000
700	Property	\$0
800	Other Objects	\$0
900	Other Uses of Funds	\$0
1200	Total Other Education	\$82,124
1000	Total Instruction	\$1,948,034
2000	Support Services	
2100	Support Services - Pupil Personnel	
100	Personnel Services - Salaries	\$33,812
200	Personnel Services - Employee Benefits	\$39,774
300	Purchased Professional and Technical Services	\$0
400	Purchased Property Services	\$0
500	Other Purchased Services	\$20,000
600	Supplies	\$500
700	Property	\$0
800	Other Objects	\$0
900	Other Uses of Funds	\$0
2100	Total Student Support Services	\$94,086
2200	Support Instructional - Staff	
100	Personnel Services - Salaries	\$43,812
200	Personnel Services - Employee Benefits	\$24,257
300	Purchased Professional and Technical Services	\$13,358
400	Purchased Property Services	\$0
500	Other Purchased Services	\$30,500
600	Supplies	\$48,500
700	Property	\$0
800	Other Objects	\$0
900	Other Uses of Funds	\$0
2200	Total Support Instructional - Staff	\$160,427

Cyber Charter School Renewal Application Addendum B
 Current Cyber Charter School Budget Detail
 Application Year FY2019

2300	Administration	
100	Personnel Services - Salaries	\$93,418
200	Personnel Services - Employee Benefits	\$8,657
300	Purchased Professional and Technical Services	\$210,000
400	Purchased Property Services	\$0
500	Other Purchased Services	\$0
600	Supplies	\$500
700	Property	
800	Other Objects	
900	Other Uses of Funds	
2300	Total Administration	\$312,575
2400	Pupil Health	
100	Personnel Services - Salaries	\$5,000
200	Personnel Services - Employee Benefits	\$1,425
300	Purchased Professional and Technical Services	\$0
400	Purchased Property Services	\$0
500	Other Purchased Services	\$250
600	Supplies	\$0
700	Property	\$0
800	Other Objects	\$0
900	Other Uses of Funds	\$0
2400	Total Pupil Health	\$6,675
2500	Business	
100	Personnel Services - Salaries	\$15,656
200	Personnel Services - Employee Benefits	\$7,367
300	Purchased Professional and Technical Services	\$56,700
400	Purchased Property Services	\$6,000
500	Other Purchased Services	\$58,500
600	Supplies	\$14,000
700	Property	
800	Other Objects	
900	Other Uses of Funds	
2500	Total Business	\$158,223
2600	Operation and Maintenance	
100	Personnel Services - Salaries	\$0
200	Personnel Services - Employee Benefits	\$0
300	Purchased Professional and Technical Services	\$500
400	Purchased Property Services	\$137,739
500	Other Purchased Services	\$0
600	Supplies	\$0
700	Property	\$0
800	Other Objects	\$0
900	Other Uses of Funds	\$0
2600	Total Operation and Maintenance	\$138,239

Cyber Charter School Renewal Application Addendum B
Current Cyber Charter School Budget Detail
Application Year FY2019

2700	Transportation	
100	Personnel Services - Salaries	\$0
200	Personnel Services - Employee Benefits	\$0
300	Purchased Professional and Technical Services	\$0
400	Purchased Property Services	\$0
500	Other Purchased Services	\$0
600	Supplies	\$0
700	Property	\$0
800	Other Objects	\$0
900	Other Uses of Funds	\$0
2700	Total Transportation	\$0
2800	Central	
100	Personnel Services - Salaries	\$79,155
200	Personnel Services - Employee Benefits	\$48,528
300	Purchased Professional and Technical Services	\$0
400	Purchased Property Services	\$0
500	Other Purchased Services	\$0
600	Supplies	\$0
700	Property	\$0
800	Other Objects	\$0
900	Other Uses of Funds	\$0
2800	Total Central	\$127,683
2900	Other Support Services	
100	Personnel Services - Salaries	\$0
200	Personnel Services - Employee Benefits	\$0
300	Purchased Professional and Technical Services	\$0
400	Purchased Property Services	\$0
500	Other Purchased Services	\$0
600	Supplies	\$0
700	Property	\$0
800	Other Objects	\$0
900	Other Uses of Funds	\$0
2900	Total Other Support Services	\$0
2000	Total Support Services	\$997,908
3000	Non-Instructional Services	
100	Personnel Services - Salaries	\$0
200	Personnel Services - Employee Benefits	\$0
300	Purchased Professional and Technical Services	\$0
400	Purchased Property Services	\$0
500	Other Purchased Services	\$0
600	Supplies	\$0
700	Property	\$0
800	Other Objects	\$0
900	Other Uses of Funds	\$0
3000	Total Non-Instructional Services	\$0

Cyber Charter School Renewal Application Addendum B
Current Cyber Charter School Budget Detail
Application Year FY2019

4000	Facilities Acquisition, Construction, Improvements	
100	Personnel Services - Salaries	\$0
200	Personnel Services - Employee Benefits	\$0
300	Purchased Professional and Technical Services	\$0
400	Purchased Property Services	\$0
500	Other Purchased Services	\$0
600	Supplies	\$0
700	Property	\$0
800	Other Objects	\$0
900	Other Uses of Funds	\$0
4000	Total Facilities	\$0
5000	Other Financing	
5100	Debt Service	
5200-5400	Transfers Out	
	All Other Financing	
5000	Total Other Financing	\$0
	Total Expenditures	\$2,945,942
	Net Income	\$0
	Fund Balance	
	Unrestricted Fund Balance	

Attachment 42
Internal Control Policy



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Internal controls are designed to safeguard assets and help to detect losses from employee dishonesty or error. A fundamental concept in a good system of internal control is the segregation of duties. Although the size of the Central Pennsylvania Digital Learning Foundation Charter School ("Charter School") accounting staff prohibits complete adherence to this concept, implementing the following practices will improve existing internal control without impairing efficiency.

Internal controls are hereby adopted in the following areas:

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

CASH RECEIPTS

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

1. Recording the cash receipts.
2. Preparing the daily bank deposit.



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1. Forwarding the cash receipts listing (along with remittance advice) to the Charter School's accounting staff ("Business Manager").

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

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

PETTY CASH

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

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

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

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

The petty cash fund shall be reimbursed periodically with a check made payable to the petty cash custodian (the Chief Executive Officer ("CEO") or his/her designee). Proper



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

CHECK ISSUANCE AND CASH DISBURSEMENTS

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

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

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

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

- Health and Liability insurance payments



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- Food Services purchases

ACCOUNTING SYSTEMS

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

FIDELITY INSURANCE COVERAGE

Any employee who handles cash (either its receipt or disbursement) or who holds a position of financial trust must have fidelity bond insurance coverage. The adequacy of such coverage shall be subject to Board review with the Charter School's insurance agent on an annual basis at a minimum.

EXPENSE REPORTS

All seminars and/or professional development courses are subject to prior approval by the CEO and/or Board of Trustees. The Charter School shall reimburse the employee for fees incurred as indicated in the Travel Expense Reimbursement Policy.

FINANCES

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

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

The Board requires the CEO to establish sound accounting procedures based upon State and Federal recommended accounting procedures and upon the recommendation of the



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local, state, and federal auditors and to institute effective business practices and recommend suitable accounting equipment, where necessary.

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

BUDGET

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

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



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INTERNAL CONTROLS

thorough and efficient manner and to maintain the facilities and honor the obligations of the Charter School.

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

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

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

PURCHASES OF GOODS & SERVICES

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

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

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



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INTERNAL CONTROLS

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

Written or telephonic price quotations from at least three (3) qualified and responsible contractors shall be requested by the Board for all contracts that exceed \$10,500.00 or, in lieu of price quotations, a memorandum shall be kept on file showing that fewer than three (3) qualified contractors exist in the market area within which it is practicable to obtain quotations. A written record shall be made of these quotations and shall contain the date of the quotation; name of contractor; contractor's representative; and the construction, reconstruction, repair, maintenance or work of the quotation. The written price quotations, records or telephonic price quotations and memoranda shall be kept on file for a period of three (3) years.

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

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

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

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



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

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

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

STAFFING AND HIRING

The Board has the sole authority and responsibility to create new/additional staff positions. Approved job descriptions will clearly state any restriction as to candidate eligibility for those positions for which the description requires extensive work with financial, personnel and other such highly confidential Charter School information. Relatives of current Board members, current staff and parents of current students would not be permitted to apply for such positions. This restriction serves to prevent potential conflicts of interest pursuant to the Board's approved Conflict of Interest Policy and Employee Conflict of Interest Policy, both of which apply to employees of the School. The CEO, in collaboration with the Board of Trustees, has the authority to establish salaries and approve candidates for hire.

The hiring procedures outlined below must be followed in order to appoint candidates to any position at the Charter School. The primary goal in the employment process is to



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fill vacancies with the most qualified candidates available. In this pursuit, the Charter



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INTERNAL CONTROLS**

School will adhere to the principles of Equal Employment Opportunity. The Charter School is an equal opportunity employer dedicated to the goal of building a culturally diverse and pluralistic faculty and staff committed to teaching and working in a multicultural environment and strongly encourages applications from women, minorities, individuals with disabilities and covered veterans."

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

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

1) The first step in the hiring process is notice to the Board of Trustees of a position opening.

2) Recommendations to create a new position must be submitted to the Board of Trustees and approved prior to the start of the search for an employee to fill the position.

This recommendation will include:

- Rationale, needs assessment
- Required qualifications and selection criteria
- Job description
- Proposed salary range/rates, determined by the required position qualifications and established salary scales/range
- Job posting

3) A file of current job posting ads will be maintained and will include narrative versions for Internet/website use, and abbreviated versions for print advertising.



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Job postings will include:

- position title
- salary or salary range
- brief description of the duties
- minimum qualifications
- name and address to which to send applications
- last day for filing applications
- Equal Employment Opportunity Statement
- Restrictions, if any, regarding eligibility of relatives of current Board members, current staff or parents of current students to apply

And require applicants to provide:

- letter of interest
 - copies of Certifications, as applicable
 - resume
 - three references
 - transcripts, as applicable
 - standard application (PDE)
 - Act 34 and 151 clearances and FBI clearances where applicable
- 4) A job posting (ad) for open positions will be published:
- a) Internally
 - Notice by email of an open position to all current staff
 - Posting on the Charter School website
 - b) Externally
 - Internet - K-12 Jobs, PASBO and PSBA when applicable (leadership positions)
 - Print Publications- 2 local newspapers, PSBA when applicable (leadership positions)
- 5) A file folder for each open position will be created and contain:
- Job description



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- Job posting



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- Resumes, -cover letters, applications, clearances and certifications of qualified candidates
- 6) A file of submitted resumes for various positions will be maintained and rotated out on an annual basis.
- 7) Current staff and recommendations of candidates by current staff will be given consideration.

Screening/Interview/Selection:

- 1) Resumes/applications will be initially screened, reviewed by, interviewed and selected by the appropriate interview team members based on the following criteria:
- a) Selection of the CEO shall be made by the entire Board with input from administration, staff, and parents based on criteria developed through a collaborative process.
 - b) Selection of Leadership level positions shall be made by a using a collaborative process that includes the CEO, Board members and representatives of the staff group with whom they will be working.
 - c) Selection of teaching, custodial or office staff shall be made using a collaborative process involving the CEO, applicable leadership, and representatives of the staff group with whom they will be working.
- 2) Devise standard selection questions that are not biased against: gender, race, religion, sexual orientation, disability, familial status, color, citizenship status, national origin, creed, veteran status or any other factor protected by law and use the same questions and selection criteria for all candidates.

- 3) Screen resumes for minimum entrance requirements; resumes may be accepted as supplements to the "application," but not as a substitute for the "application."



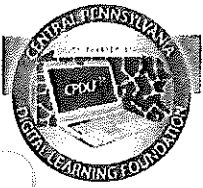
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- 4) Select candidates for interview, and send a letter to candidates not selected for interview.
- 5) Notify successful candidates of selection for interview, schedule interviews, and then interview those candidates.
- 6) Select candidates for final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

Follow-up will be made with a formal letter.

Approval:

- 1) When a conditional offer has been made, selected candidate(s) and their credentials will be presented to the Board for review and final approval.
- 2) For all positions, prior approval from the Board must be obtained before a conditional offer of employment is extended where any exceptions are to be made to normal hiring practices (as related to salary, flexible hours, vacation, etc.).
- 3) Upon verbal acceptance of the conditional offer of employment, a written offer of employment will be sent to the candidate.



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This offer letter will include:

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

Hiring:

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

This confidential file will include:

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

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



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The employee will be required to submit the following documentation:

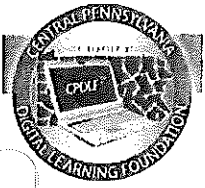
- Employee Handbook confirmation
- Emergency contact information
- W-4 or W-4A tax withholding form
- I-9 employment eligibility form
- Self-identification form – protected status
- PSERS (retirement) forms
- Birth certificate
- Basic and optional life insurance enrollment form or waiver
- Health insurance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

Probation/Orientation/Mentoring:

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

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

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



Board of Trustees Policy
Internal Controls Policy – F14

Terminations/Separations:

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

Exit Interviews:

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

PAYROLL



Board of Trustees Policy
Internal Controls Policy – F14

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

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

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

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

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

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

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

Salary increments for all employees shall be based on employee performance and may include variable percentage or fixed increases as determined by the Board of Trustees.



Board of Trustees Policy
Internal Controls Policy – F14

The Board shall, at the earliest possible date, adopt and publish a pay plan for all employees.

CREDIT/DEBIT CARDS

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

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

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

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

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



Board of Trustees Policy
Internal Controls Policy – F14

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

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

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

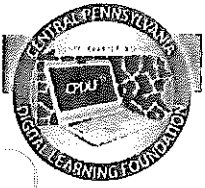
SCHOOL PROPERTY RECORDS

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

1) Real property shall consist of all land and buildings acquired by the Charter School in the course of its operations.

2) Charter School personal property shall consist of furniture and equipment items with a purchase price in excess of \$500.00. All furniture or equipment items of lesser value shall be placed in use without being recorded on personal property inventory records.

3) The Charter School's property records of consumable supplies and materials shall be maintained on a continuous inventory basis. The CEO shall be responsible for the design and implementation of the Charter School's real and personal property inventory control system. Such inventories shall be maintained on a current basis and shall be verified by annual physical inventories. A system of property records shall show, as appropriate to the item recorded:



Board of Trustees Policy
Internal Controls Policy – F14

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

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

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

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

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

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

- a) The property is no longer required for its originally intended purpose.
- b) The property is considered out of date, obsolete, or in unusable condition.



Board of Trustees Policy
Internal Controls Policy – F14

- c) The property is in quantities exceeding any possibility of effective use by the Charter School.

If any staff member identifies property that is unused, obsolete or surplus, that member is to notify the Charter School's CEO of such property. It is the CEO's responsibility to create a list of such property and provide this list to the Board.

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

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

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

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



Board of Trustees Policy
Internal Controls Policy – F14

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

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

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

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

ADDITIONAL MISCELLANEOUS ITEMS

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

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

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



Board of Trustees Policy
Internal Controls Policy – F14

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

ADOPTED this _____ day of _____, _____

President

Secretary

Revised: 9/11/19

Distribution:


- Board Policy Binder
- Board Policy Shared Drive Folder
- Website



Board of Trustees Policy - F14
INTERNAL CONTROLS

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

ADOPTED this 14th day of April , 2016



President



Secretary

Distribution:

- Board Policy Binder
- Board Policy Shared Drive Folder
- Website

Attachment 43
Audit Report (2015)

**CENTRAL PENNSYLVANIA
DIGITAL LEARNING FOUNDATION, INC.**

**FINANCIAL STATEMENTS AND
AUDITOR'S REPORT ON
BASIC FINANCIAL STATEMENTS**

FOR THE YEAR ENDED JUNE 30, 2015

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Central Pennsylvania Digital Learning
Foundation, Inc.
721 N. Juniata Street, Suite 3
Hollidaysburg, PA 16648

We have audited the accompanying financial statements of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of June 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 to 5, Defined Benefit Pension Plan Information related to the Pennsylvania Public School Employees' Retirement System (PSERS), and Budgetary Comparison Information on pages 28 to 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Young, Oberer, Brown & Company, P.C.

Altoona, Pennsylvania
November 20, 2015

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION MANAGEMENT DISCUSSION AND ANALYSIS

This section of Central Pennsylvania Digital Learning Foundation's annual financial report presents our discussion and analysis of the CPDLF's financial performance during the fiscal year that ended on June 30, 2015.

FINANCIAL HIGHLIGHTS

- This was CPDLF's twelfth year of operation. The net position for the period ending June 30, 2015 was (\$135,217).
- During the 2014-2015 school year CPDLF saw an increase of 25% in student enrollment.
- The Balance Sheet has a fund balance of \$1,324,009 for the year ended June 30, 2015.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of financial statements that present distinctly different views of CPDLF:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about CPDLF's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual* parts of CPDLF, reporting CPDLF's operations in *more detail* than the government-wide statements.
- All of CPDLF activities are governmental activities and are presented in the governmental fund statements.

The financial statements also include notes that explain some of the information presented in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of CPDLF's budget for the year.

Government-wide Statements

The government-wide statements report information about CPDLF as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of CPDLF's assets and liabilities. All of 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 CPDLF's *net position* and how it has changed. Net position – the difference between CPDLF's assets and liabilities – is one way to measure CPDLF's financial health or *position*.

Over time, increases or decreases in CPDLF's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess CPDLF's overall health, consider additional non-financial factors such as changes in enrollment, special education mandates and legislation relative to cyber charter schools.
- Governmental funds: All of CPDLF's services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view which indicates whether there are more or fewer financial resources that can be spent in the near future to finance CPDLF programs.

CPDLF'S NET POSITION

	As of 6/30/2015	As of 6/30/2014
Current Assets	\$ 1,912,696	\$ 1,929,015
Total Assets	\$ 1,912,696	\$ 1,929,015
Other Liabilities	\$ 2,047,913	\$ 232,673
Total Liabilities	\$ 2,047,913	\$ 232,673
Net Position:		
Unrestricted	(\$ 135,217)	\$ 1,696,342

CPDLF's CHANGES IN NET POSITION

REVENUES	2015	2014
Program Revenues		
Charges for Services	\$ 2,013,480	\$ 1,590,565
Operating Grants & Contributions	30,726	89,910
Interest Earnings	1,787	4,584
Miscellaneous Income	<u>683</u>	<u>2,512</u>
Total Revenues	\$ 2,046,676	\$ 1,680,475
Expenses		
Instruction	\$ 1,508,931	\$ 947,153
Instructional Student Support	426,350	469,931
Administrative & Financial Support Services	508,523	339,307
Operation & Maintenance of Plant Services		60,791
Total Expenses	\$ 2,443,804	\$ 1,817,182
Change in Net Position	\$ (397,128)	\$ (136,707)
Net Position – Beginning	<u>1,689,911</u>	<u>1,826,618</u>
Prior Period Adjustment	<u>(1,428,000)</u>	
Net Position – Beginning (Restated)	<u>261,911</u>	
Net Position – Ending	(\$ 135,217)	\$ 1,689,911

Revenues for CPDLF for the year ended 6/30/15 were \$2,046,676. For the year ended 6/30/14, revenues were \$1,680,475.

95% of the income is derived from the home districts of the students enrolled in CPDLF. CPDLF is reimbursed at the home districts per pupil subsidy rate which is determined by PDE.

Expenses for CPDLF's governmental activities totaled \$2,443,804. Prior year expenses were \$1,817,182. During the 2014-2015 school year, CPDLF purchased new laptops for all students, increased office personnel and mentors.

Sixty-two percent of expenditures were for direct instruction (\$1,508,931). Instructional student support expenses were \$426,350 (17%) compared with \$469,931 (26%) for fiscal year ended 6/30/14. \$508,523 (21%) was expended for administrative & financial support services. 2013-2014 expenses for this function were \$339,307 (19%).

General Fund Budgetary Highlights

CPDLF's budget is prepared on the modified accrual basis of accounting. Revenues and instructional expenses were higher than budgeted due to increased enrollment.

	Final Budget	Actual	Variance
Revenues			
Local Revenues	\$1,996,000	\$2,015,950	\$19,950
State Revenues	2,409	30,726	\$28,317
Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>
Total Budgeted/Actual Revenues	\$1,998,409	\$2,046,676	\$48,267
Expenditures			
Regular Programs	\$855,050	\$961,656	(\$106,606)
Other Instructional Programs	\$58,140	\$42,430	\$15,710
Special Programs	447,375	489,472	(\$42,097)
Pupil Personnel Services	192,572	227,442	(\$34,870)
Instructional Staff Services	252,872	194,693	\$58,179
Administrative Services	70,292	76,489	(\$6,197)
Pupil Health	7,528	3,743	\$3,785
Business Services	290,455	286,587	\$3,868
Operation & Maintenance of Plant Services	66,000	69,421	(\$3,421)
Central & Other Support Services	<u>100,000</u>	<u>67,076</u>	<u>\$32,924</u>
Total Budgeted/Actual Expenditures	\$2,340,284	\$2,419,009	(\$78,724)
Net Change in Fund Balance	(\$341,875)	(\$372,333)	(\$30,458)
Fund Balances – July 1, 2014	-	\$1,696,342	\$1,696,342
Fund Balances – June 30, 2015	(\$341,875)	\$1,324,009	\$1,665,884

CAPITAL ASSETS AND DEBT ADMINISTRATION

July 1, 2013, CPDLF moved to a new location in Hollidaysburg. CPDLF leased space from Skyward Investments at a monthly rate of \$4,402. CPDLF owns no land or buildings and there is no long-term debt.

Contacting the Cyber Financial Management

If you have questions about this report or wish to request additional financial information, please contact Kalie Zabrosky c/o CPDLF, 721 N. Juniata St., Suite 3, Hollidaysburg, PA 16648, (814) 682-5258 ext 106.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF NET POSITION
JUNE 30, 2015

	<u>Governmental Activities</u>
 <u>ASSETS</u>	
<u>Current Assets</u>	
Cash and Cash Equivalents	\$ 655,113
Due from Other Governments	831,750
Accounts Receivable	4,410
Prepaid Expenses	<u>49,423</u>
Total Current Assets	<u>\$1,540,696</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred Outflows related to Defined Benefit Pension Plan	<u>\$ 372,000</u>
 <u>LIABILITIES</u>	
<u>Current Liabilities</u>	
Accounts Payable	\$ 125,337
Accrued Salaries and Benefits	12,784
Payroll Deductions and Withholdings	67,938
Other Current Liabilities	<u>10,628</u>
Total Current Liabilities	<u>\$ 216,687</u>
 <u>Noncurrent Liabilities</u>	
Due Within One Year	\$ 8,226
Due in More Than One Year	<u>1,702,000</u>
Total Noncurrent Liabilities	<u>\$1,710,226</u>
Total Liabilities	<u>\$1,926,913</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred Inflows related to Defined Benefit Pension Plan	<u>\$ 121,000</u>
 <u>NET POSITION</u>	
Unrestricted	<u>(\$ 135,217)</u>
Total Net Position	<u><u>(\$ 135,217)</u></u>

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Expenses</u>
<u>Functions/Programs</u>	
<u>Governmental Activities</u>	
Instruction	\$1,508,931
Instructional Student Support	426,350
Administrative and Financial Support Services	<u>508,523</u>
Total Governmental Activities	\$2,443,804
	<hr style="width: 100%;"/>
Total Primary Government	\$2,443,804
	<hr style="width: 100%;"/>
<u>General Revenues</u>	
Interest Earnings	
Miscellaneous Income	
Total General Revenues	
Change in Net Position	
 <u>Net Position</u> – Beginning	
Prior Period Adjustment	
 <u>Net Position</u> – Beginning (Restated)	
 <u>Net Position</u> – Ending	

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

----- Program Revenues -----	Net (Expense) Revenue and ----- Changes in Net Position -----	
<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
\$1,248,358	\$ 19,050	(\$ 241,523)
342,292	5,223	(78,835)
<u>422,830</u>	<u>6,453</u>	<u>(79,240)</u>
\$2,013,480	\$ 30,726	(\$ 399,598)
<u>2,013,480</u>	<u>30,726</u>	<u>(399,598)</u>
		\$ 1,787
		<u>683</u>
		\$ 2,470
		<u>(397,128)</u>
		\$1,689,911
		<u>(1,428,000)</u>
		\$ 261,911
		<u>(\$ 135,217)</u>

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015**

	<u>General Fund</u>
 <u>ASSETS</u>	
Cash and Cash Equivalents	\$ 655,113
Due from Other Governments	831,750
Accounts Receivable	4,410
Prepaid Expense	<u>49,423</u>
TOTAL ASSETS	\$1,540,696
 <u>LIABILITIES AND FUND BALANCES</u>	
<u>Liabilities</u>	
Accounts Payable	\$ 125,337
Accrued Salaries and Benefits	12,784
Payroll Deductions and Withholdings	67,938
Other Payables	<u>10,628</u>
Total Liabilities	\$ 216,687
 <u>Fund Balances</u>	
Nonspendable Fund Balance	\$ 49,423
Unassigned Fund Balance	<u>1,274,586</u>
Total Fund Balances	\$1,324,009
 TOTAL LIABILITIES AND FUND BALANCES	 \$1,540,696

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2015**

Total Fund Balances – Governmental Funds		\$1,324,009
Amounts reported for governmental activities in the statement of net position are different because:		
Liabilities for compensated absences which are not due and payable in the current period and, therefore, are not reported as liabilities in the balance sheet but are shown on the statement of net position.		(8,226)
The net pension liability is not due and payable in the current period and, therefore, are not reported in the funds.		(1,702,000)
The deferred outflows and inflows of resources related to defined benefit pension plans are not reported in the funds since they are measured on the accrual basis:		
Deferred Outflows of Resources	\$372,000	
Deferred Inflows of Resources	(121,000)	<u>251,000</u>
Total Net Position – Governmental Activities		(\$ 135,217) <u><u> </u></u>

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>General Fund</u>
<u>Revenues</u>	
Local Sources	\$2,015,950
State Sources	<u>30,726</u>
Total Revenues	\$2,046,676
<u>Expenditures</u>	
Instruction	\$1,493,558
Support Services	<u>925,451</u>
Total Expenditures	\$2,419,009
Net Change in Fund Balance	(\$ 372,333)
<u>Fund Balances</u> - July 1, 2014	<u>1,696,342</u>
<u>Fund Balances</u> - June 30, 2015	<u><u>\$1,324,009</u></u>

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2015**

Total Net Change in Fund Balances – Governmental Funds	(\$372,333)
Amounts reported for governmental activities in the statement of activities are different because:	
In the statement of activities, certain operating expenses - compensated absences are measured by the amounts earned during the year. In the governmental funds; however, expenditures for these items are measured by the amount of financial resources used.	(1,795)
The additional pension expense associated with the Defined Benefit Pension Plan (PSERS) that do not require the use of current financial resources, and, therefore, are not reported as expenditures in the governmental funds.	(<u>23,000</u>)
Change in Net Position of Governmental Activities	(\$397,128) <hr style="width: 100%; border: 0.5px solid black;"/>

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

Note 1: Summary of Significant Accounting Policies

A. Description of School

The Central Pennsylvania Digital Learning Foundation, Inc. (the School) operates one school in Blair County, Pennsylvania. The School operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provision of the School Laws of Pennsylvania. The School operates under an eleven-member Board of Trustees.

The financial statements of the Central Pennsylvania Digital Learning Foundation, Inc. have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the School are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- The financial statements include:

A Management's Discussion and Analysis (MD&A) providing an analysis of the School's overall financial position and results of operations.

Financial statements prepared using full-accrual accounting for all of the School's activities.

- A change in the fund financial statements to focus on the major funds.

These items are reflected in the accompanying financial statements (including notes to financial statements).

B. Reporting Entity

The Central Pennsylvania Digital Learning Foundation, Inc., for financial reporting purposes, presents the general fund, which is relevant to the operations of the school. The initial financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from Central Pennsylvania Digital Learning Foundation, Inc. charter school.

The Central Pennsylvania Digital Learning Foundation, Inc. is a not-for-profit organization but is reported as a governmental organization because it has one or more of the following characteristics:

- a. Popular election of officers or appointment (or approval) of a controlling majority of the members of the organization's governing body by officials of one or more state or local governments;

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

B. Reporting Entity (Continued)

- b. The potential for unilateral dissolution by a government with the net assets reverting to a government; or
- c. The power to enact and enforce a tax levy.

As required by generally accepted accounting principles, these financial statements present the entity; and upon the application of accounting and legal criteria, the financial statements do not include any other organization since no potential component units exist.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the School's fund. The emphasis of fund financial statements is on the major governmental fund, each displayed in a separate column. Major individual governmental funds are reported as separate columns in the fund financial statements.

The School reports the following major governmental fund:

- The *general fund* is the School's primary operating fund. It accounts for all financial resources of the School, except those specifically required to be accounted for in another fund.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide 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. Tuition is recognized as revenue in the year it was earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

E. Measurement Focus and Basis of Accounting (Continued)

The 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. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Tuition and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the School.

F. Assets, Liabilities, and Net Position/Fund Balance

1. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration of the general fund.

Encumbrances outstanding at year end are reported as reservations of governmental fund balances since they do not constitute expenditures or liabilities.

There were no encumbrances outstanding as of June 30, 2015.

2. Cash and Cash Equivalents

Cash and temporary investments consist of cash on hand and demand deposits. For purposes of reporting cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Net Position/Fund Balance (Continued)

4. Income Taxes

Central Pennsylvania Digital Learning Foundation, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, Central Pennsylvania Digital Learning Foundation, Inc. has made no provision for federal income taxes in the accompanying financial statements.

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represent a consumption of net position that applies to future periods and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government has two items that qualify for reporting in this category. They are the deferred outflows resulting from changes in proportions as well as contributions subsequent to the measurement date related to the School's defined benefit pension plan and are reported in the government-wide statement of net position. These amounts are deferred. The deferred outflow resulting from changes in proportions is amortized over the next four years, while the contributions subsequent to the measurement date are reported in the subsequent year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item that qualifies for reporting in this category. A deferred inflow resulted from the net difference between projected and actual investment earnings and is reported in the government-wide statement of net position. This amount is deferred and is amortized over the next four years.

6. Net Position Flow Assumption

Sometimes the School will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the School's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 215
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Net Position/Fund Balance (Continued)

7. Fund Balance Flow Assumptions

Sometimes the School will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The School itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable - amounts that cannot be spent because they are in a nonspendable form (e.g., inventory or prepaid expenses) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

Restricted - amounts limited by (a) external parties, such as creditors, grantors, and donors, or (b) legislation, such as constitutional provisions or enabling legislation.

Committed - amounts limited by School Board (e.g., encumbrances or future anticipated costs). The School Board establishes, modifies, and rescinds commitments by passage of an ordinance or resolution, typically through the adoption and amendment of the budget.

Assigned - amounts that are intended for a particular purpose, such as a rate stabilization fund or segregation of an amount intended to be used at some time in the future. Assigned fund balance is established by the Board of Trustees through adoption or amendment of the budget as intended for a specific purpose, such as the purchase of capital assets, construction, debt service, or other purposes.

Unassigned - amounts available for consumption or not restricted in any manner.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All internally dedicated resources are reported as general revenues rather than as program revenues.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

G. Revenues and Expenditures/Expenses (Continued)

2. Compensated Absences

Under the terms of personnel policies and union contracts, employees of the School accumulate sick, personal, and/or vacation leave hours in varying amounts according to length of service and employee type. These benefits can be available for subsequent use or for payment upon termination or retirement. Accumulated sick, personal and vacation expense to be paid in future periods is accrued when the benefits are earned in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for amounts that have become due and are not yet paid.

Note 2: Detailed Notes on All Activities and Funds

A. Deposits

Deposits at June 30, 2015, appear in the financial statements as summarized below:

Cash and Cash Equivalents	\$655,113
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Interest Rate Risk

The School does have an investment policy and acknowledges the risk that the market value of securities will fall due to changes in general interest rates.

Credit Risk

State law requirements for School deposits include the following:

1. Obligations of (1) 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, (2) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth of Pennsylvania, or (3) 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.
2. Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral as provided by law, therefore, shall be pledged by the depository.

The School adheres to state statutes and prudent business practice. 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.

Concentrations of Credit Risk

The School's investment policy does not address concentrations of risk; however, as shown above the certificates of deposits are insured by the Federal Deposit Insurance Corporation.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

A. Deposits (Continued)

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk but follows state law. The School's bank balance is \$714,980. Of the bank balance, \$311,984 is covered by Federal Depository Insurance and \$402,996 is collateralized by securities held by the pledging financial institution's trust department or agent, but not in the School's name.

B. Retirement Plans

Pensions

1. Summary of Significant Accounting Policies Relative to 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. The investments are reported at fair value.

General Information about the Pension Plan

Plan Description

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

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

1. Summary of Significant Accounting Policies Relative to Pension (Continued)

***General Information about the Pension Plan* (Continued)**

Benefits Provided (Continued)

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

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

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

Contributions

Member Contributions:

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

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

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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

1. Summary of Significant Accounting Policies Relative to Pension (Continued)

General Information about the Pension Plan (Continued)

Contributions (Continued)

Member Contributions: (Continued)

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

Employer Contributions:

The School's contractually required contribution rate for fiscal year ended June 30, 2015 was 20.50% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School were \$174,000 for the year ended June 30, 2015.

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the School reported a liability of \$1,702,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2013 to June 30, 2014. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2014, the School's proportion was .0043%, which was a decrease of .0006% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the School recognized pension expense of \$175,996. At June 30, 2015, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual investment earnings	\$ 0	\$ 121,000
Changes in proportions	198,000	0
Contributions subsequent to the measurement date	<u>174,000</u>	<u>0</u>
	<u>\$372,000</u>	<u>\$ 121,000</u>

The \$174,000 reported as deferred outflows of resources related to pensions resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30

2016	\$17,000
2017	17,000
2018	17,000
2019	17,000
2020	9,000

Actuarial Assumptions

The total pension liability as of June 30, 2014 was determined by rolling forward the System's total pension liability as of the June 30, 2013 actuarial valuation to June 30, 2014 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay
- Investment return - 7.50%, includes inflation at 3.00%
- Salary increases - Effective average of 5.50%, which reflects an allowance for inflation of 3.00%, real wage growth of 1%, and merit or seniority increases of 1.50%
- Mortality rates were based on the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females.

The actuarial assumptions used in the June 30, 2013 valuation were based on the experience study that was performed for the five-year period ending June 30, 2010. The recommended assumption changes based on this experience study were adopted by the Board at its March 11, 2011 Board meeting, and were effective beginning with the June 30, 2011 actuarial valuation.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions (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>
Public Markets Global Equity	19%	5.0%
Private Markets (Equity)	21%	6.5%
Private Real Estate	13%	4.7%
Global Fixed Income	8%	2.0%
U.S. Long Treasuries	3%	1.4%
TIPS	12%	1.2%
High Yield Bonds	6%	1.7%
Cash	3%	0.9%
Absolute Return	10%	4.8%
Risk Parity	5%	3.9%
MILPs/Infrastructure	3%	5.3%
Commodities	6%	3.3%
Financing (LIBOR)	(9%)	1.1%
	100%	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2014.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the net pension liability, calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease <u>6.50%</u>	Current Discount Rate <u>7.50%</u>	1% Increase <u>8.50%</u>
School's proportionate share of the net pension liability	\$2,123,000	\$1,702,000	\$1,343,000
	<u> </u>	<u> </u>	<u> </u>

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.state.pa.us.

Condensed summary information of the School's proportionate share of the PSERS assets, liabilities, and net position from the PSERS Comprehensive Annual Financial Report for the year ended June 30, 2014 is as follows:

Assets	\$2,349,000
Liabilities	(<u>71,000</u>)
Net Position Held in Trust for Benefits	<u>\$2,278,000</u>

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Pension Plan Fiduciary Net Position (Continued)

As of June 30, 2015, the Center had the following elements related to its PSERS Plan:

Total Pension Expense	\$175,996
	=====
Total Pension Expenditures	\$174,000
	=====

In addition, as of June 30, 2015, the School had a payable of \$2,052 to the PSERS pension plan, which represents the liability related to accrued payroll as of June 30, 2015.

C. Other Significant Commitments

Encumbrances

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General Fund	\$0
	=

D. Due from Other Governments

The account represents the \$831,750 due from various school districts at June 30, 2015, who had students that attended Central Pennsylvania Digital Learning Foundation, Inc. charter school during the 2014-2015 school year.

E. Accumulated Leaves

Vacation

Charter school employees who are required to work on a twelve-month schedule are credited with vacation at rates, which vary with length of service or job classification. Accumulated vacation (for most employee categories) may be taken or paid if the amount is within certain limits. The accumulated vacation for fiscal year 2015 was \$8,226.

F. Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through January 13, 2015, the date the financial statements were available to be issued.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

G. Related Party Transactions

The school is cost sharing with Bellwood-Antis School District, a member district, for supplies and certain employee benefits as a cost reduction process.

H. Insurance

Effective January 1, 2009, the School was self-insured through Highmark Blue Cross/Blue Shield for both medical and prescription services. There was also stop loss insurance purchased from Highmark Life and Casualty.

The other area of employee related cost that is self-insured is the area of dental care. The dental care plan is provided by Delta Dental. The employer is responsible to pay all dental claims and a monthly service fee per employee.

I. Risk Management

The school is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the school carries commercial insurance.

J. Litigation

In the normal course of conducting the business affairs and in providing education to the students of the area, the School becomes involved in lawsuits. Management indicates that it is presently not involved in any lawsuits regarding issues and incidents at the School.

K. Federal and State Compliance Under Financial Assistance Grants and Programs

Grantor agencies reserve the right to perform certain audit work in addition to the work performed by the school's independent auditors. Disallowed costs, if any, resulting from such additional work, would have to be absorbed by the school. Management does not believe that any significant costs will be incurred by the school if such additional audits should occur.

L. On Behalf of Payments for Fringe Benefits

Effective July 1, 2011, Cyber Schools no longer qualify to receive on-behalf payments for social security. The Commonwealth of Pennsylvania's share of retirement benefits of \$23,400 are included in the basic financial statements as revenue. Effective July 1, 2014, pursuant to Act 126 of 2014, the Commonwealth of Pennsylvania will no longer provide on behalf payments for retirement contributions to charter schools.

M. GASB Statement #45

GASB Statement 45, is an accounting and financial reporting provision requiring government employers to measure and report the liabilities associated with other (than pension) postemployment benefits (or OPEB). Reported OPEBs may include post-retirement medical, pharmacy, dental, vision, life, long-term disability, and long-term care benefits that are not associated with a pension plan. Government employers required to comply with GASB 45 include all states, towns, education boards, water districts, mosquito districts, public schools, and all other government entities that offer OPEB and report under GASB. The School's management elected not to record the immaterial amount related to employees OPEB benefits.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

N. Fund Balance

As of June 30, 2015, the governmental fund financial statements fund balances are comprised of the following:

Nonspendable

The School has prepaid expenses of \$49,423 classified as nonspendable.

Spendable

The School has classified the spendable fund balances as Unassigned and considered each to have been spent when expenditures are incurred.

Unassigned

The unassigned fund balance for the general fund is \$1,274,586.

O. Economic Dependency

The School is economically dependent on the Commonwealth of Pennsylvania to provide both pass-through federal funds and direct state funds.

Note 3: Change in Accounting Principles

As of July 1, 2014, the Charter School implemented Government Accounting Standards Board (GASB) Statement No. 68, Accounting, and Financial Reporting for Pensions. As a result of this change in accounting principle, the Charter School is required to recognize a Net Pension Liability as well as a Deferred Outflow and Inflow of Resources related to its PSERS Retirement Plan on the Government-Wide Statement of Net Position for the first time.

Note 4: Prior Period Adjustment

As a result of the Change in Accounting Principles as discussed in Note 3, a prior period adjustment of (\$1,428,000) was required in the Government-Wide Statement of Net Position.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY

	As of June 30, 2014 <u>Measurement Date</u>
School's Proportion of the Collective Net Pension Liability	.0043%
School's Proportionate Share of the Collective Net Pension Liability	\$1,702,000
School's Covered Employee Payroll	\$ 550,707
School's Proportionate Share of the Collective Net Pension Liability as a Percentage of its Covered Employee Payroll	309.05%
PSERS' Fiduciary Net Position as a Percentage of the Total Pension Liability	57.24%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
SCHEDULE OF SCHOOL'S CONTRIBUTION**

	For the year ended <u>June 30, 2015</u>
Contractually Required Employer Contribution	\$ 173,945
Contributions in Relation to the Contractually Required Contribution	(<u>173,945</u>)
Contribution Deficiency (Excess)	\$ 0
	<hr style="border-top: 1px solid black;"/>
School's Covered Employee Payroll	\$ 898,769
Employer's Contributions in Relation to the Contractually Required Contribution as a Percentage of Covered Employee Payroll	19.35%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

Changes in Benefit Terms

None

Changes in Assumptions

None

Method and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contributions are calculated as of the June 30 preceding the fiscal year in which contributions are made. That is, the contribution calculated as of the June 30, 2013 actuarial valuation will be made during the fiscal year ended June 30, 2015. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

- Investment return - 7.50%, includes inflation at 3.00%
- Salary increases - Effective average of 5.50%, which reflects an allowance for inflation of 3.00%, real wage growth of 1%, and merit or seniority increases of 1.50%
- Benefit payments - no postretirement benefit increases assumed in the future
- Multiple decrement tables - mortality, vesting, retirement age, and withdrawal estimates are based upon tables provided by the actuary

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Local Sources	\$1,646,000	\$1,996,000	\$2,015,950	\$ 19,950
State Sources	<u>62,409</u>	<u>2,409</u>	<u>30,726</u>	<u>28,317</u>
 Total Revenues	 <u>\$1,708,409</u>	 <u>\$1,998,409</u>	 <u>\$2,046,676</u>	 <u>\$ 48,267</u>
 <u>Expenditures</u>				
Regular Programs	\$ 738,411	\$ 855,050	\$ 961,656	\$ 106,606
Special Programs	207,361	447,375	489,472	42,097
Other Instructional Programs	46,640	58,140	42,430	(15,710)
Pupil Personnel Services	192,572	192,572	227,442	34,870
Instructional Staff Services	252,872	252,872	194,693	(58,179)
Administrative Services	19,792	70,292	76,489	6,197
Pupil Health	7,528	7,528	3,743	(3,785)
Business Services	177,724	290,455	286,587	(3,868)
Operation of Plant Services	66,000	66,000	69,421	3,421
Central and Other Support Services	<u>100,000</u>	<u>100,000</u>	<u>67,076</u>	<u>(32,924)</u>
 Total Expenditures	 <u>\$1,808,900</u>	 <u>\$2,340,284</u>	 <u>\$2,419,009</u>	 <u>\$ 78,725</u>
 Net Change in Fund Balances	 (\$ 100,491)	 (\$ 341,875)	 (\$ 372,333)	 (\$ 30,458)
 <u>Fund Balances</u> - July 1, 2014	 <u>0</u>	 <u>0</u>	 <u>1,696,342</u>	 <u>1,696,342</u>
 <u>Fund Balances</u> - June 30, 2015	 <u>(\$ 100,491)</u>	 <u>(\$ 341,875)</u>	 <u>\$1,324,009</u>	 <u>\$1,665,884</u>

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2015

Budgetary Data

An operating budget is adopted each year for the general fund on a modified accrual basis of accounting.

The Pennsylvania School Code dictates specific procedures relative to adoption of the charter school's budget and reporting of its financial statements, specifically:

- The charter school is required to prepare an operating budget for the succeeding fiscal year.
- The board of directors may make transfers of funds appropriated to any particular item of expenditure during the last nine months of the fiscal year. An affirmative vote of a majority of all members of the board is required.
- Fund balances in the budgetary reserve may be appropriated based on resolutions passed by the Board of Trustees, which authorize the charter school to make expenditures.
- Included in the general fund budget are program budgets as prescribed by the state and federal agencies funding the program. These budgets are approved on a program-by-program basis by the state or federal funding agency.
- At the end of the year, any remaining amount in a budgeted item must be closed, as it is not permissible to carry the balance into the next year.
- The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The expenditures of the School presented on the financial statements are classified by Function.

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
AT OR NEAR THE CONCLUSION OF THE AUDIT**

To the Board of Trustees
Central Pennsylvania Digital Learning
Foundation, Inc.
721 N. Juniata Street, Suite 3
Hollidaysburg, PA 16648

We have audited the financial statements of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting on August 31, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Central Pennsylvania Digital Learning Foundation, Inc. are described in Note 3 to the financial statements. As described in Note 3 to the financial statements, the Central Pennsylvania Digital Learning Foundation, Inc. changed accounting policies related to its pension accounting by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27*, as of July 1, 2014. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Activities. We noted no transactions entered into by the Central Pennsylvania Digital Learning Foundation, Inc. during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

1. Management's estimate of compensated absences is based on various per diem rates and accumulated sick days.
2. We evaluated the key factors and assumptions used to develop the compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.
3. Appraisals and other estimates to the GASB #34, GASB #45, and GASB #68 compliance and disclosure.

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
AT OR NEAR THE CONCLUSION OF THE AUDIT
(CONTINUED)**

Significant Audit Findings (Continued)

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 20, 2015.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, Defined Benefit Pension Plan Information related to the Pennsylvania Public School Employees' Retirement System (PSERS), and Budgetary Comparison Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of the Central Pennsylvania Digital Learning Foundation, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Young, Beckler, Brown & Company, P.C.

**Altoona, Pennsylvania
November 20, 2015**

Attachment 44
Audit Report (2016)

**CENTRAL PENNSYLVANIA
DIGITAL LEARNING FOUNDATION, INC.**

**FINANCIAL STATEMENTS AND
AUDITOR'S REPORT ON
BASIC FINANCIAL STATEMENTS**

FOR THE YEAR ENDED JUNE 30, 2016

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Central Pennsylvania Digital Learning
Foundation, Inc.
721 N. Juniata Street, Suite 3
Hollidaysburg, PA 16648

We have audited the accompanying financial statements of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 to 6, Defined Benefit Pension Plan Information related to the Pennsylvania Public School Employees' Retirement System (PSERS), and Budgetary Comparison Information on pages 28 to 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Young, Decker, Brown & Company, P.C.

**Altoona, Pennsylvania
November 23, 2016**

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION MANAGEMENT DISCUSSION AND ANALYSIS

This section of Central Pennsylvania Digital Learning Foundation's annual financial report presents our discussion and analysis of the CPDLF's financial performance during the fiscal year that ended on June 30, 2016.

FINANCIAL HIGHLIGHTS

- This was CPDLF's thirteenth year of operation. The net position for the period ending June 30, 2016 was (\$679,414).
- During the 2015-2016 school year CPDLF saw an increase of 21% in student enrollment.
- The Balance Sheet has a fund balance of \$1,272,877 for the year ended June 30, 2016.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of financial statements that present distinctly different views of CPDLF:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about CPDLF's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual* parts of CPDLF, reporting CPDLF's operations in *more detail* than the government-wide statements.
- All of CPDLF activities are governmental activities and are presented in the governmental fund statements.

The financial statements also include notes that explain some of the information presented in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of CPDLF's budget for the year.

Government-wide Statements

The government-wide statements report information about CPDLF as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of CPDLF's assets and liabilities. All of 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 CPDLF's *net position* and how it has changed. Net position – the difference between CPDLF's assets and liabilities – is one way to measure CPDLF's financial health or *position*.

Over time, increases or decreases in CPDLF's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess CPDLF's overall health, consider additional non-financial factors such as changes in enrollment, special education mandates and legislation relative to cyber charter schools.
- Governmental funds: All of CPDLF's services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view which indicates whether there are more or fewer financial resources that can be spent in the near future to finance CPDLF programs.

CPDLF'S NET POSITION

	As of 6/30/2016	As of 6/30/2015
Current Assets	\$ <u>2,570,856</u>	\$ <u>1,912,696</u>
Total Assets	\$ <u>2,570,856</u>	\$ <u>1,912,696</u>
Other Liabilities	\$ <u>3,250,270</u>	\$ <u>2,047,913</u>
Total Liabilities	\$ <u>3,250,270</u>	\$ <u>2,047,913</u>
Net Position:		
Unrestricted	(\$ <u>679,414</u>)	(\$ <u>135,217</u>)

CPDLF's CHANGES IN NET POSITION

REVENUES	2016	2015
<u>Program Revenues</u>		
Charges for Services	\$ 2,646,504	\$ 2,013,480
Operating Grants & Contributions	24,266	30,726
Interest Earnings	112	1,787
Miscellaneous Income	<u>3,169</u>	<u>683</u>
Total Revenues	\$ 2,674,051	\$ 2,046,676
<u>Expenses</u>		
Instruction	\$ 1,923,879	\$ 1,508,931
Instructional Student Support	493,883	426,350
Administrative & Financial Support Services	800,486	508,523
Operation & Maintenance of Plant Services		
Total Expenses	\$ 3,218,248	\$ 2,443,804
Change in Net Position	\$ (544,197)	\$ (397,128)
<u>Net Position</u> – Beginning	<u>(135,217)</u>	<u>1,689,911</u>
Prior Period Adjustment	<u>(0)</u>	<u>(1,428,000)</u>
<u>Net Position</u> – Beginning (Restated)	<u>(0)</u>	<u>261,911</u>
<u>Net Position</u> – Ending	(\$ <u>679,414</u>)	(\$ <u>135,217</u>)

Revenues for CPDLF for the year ended 6/30/16 were \$2,674,051. For the year ended 6/30/15, revenues were \$2,046,676.

95% of the income is derived from the home districts of the students enrolled in CPDLF. CPDLF is reimbursed at the home districts per pupil subsidy rate which is determined by PDE.

Expenses for CPDLF's governmental activities totaled \$3,218,248. Prior year expenses were \$2,443,804. During the 2015-2016 school year, CPDLF purchased new laptops for all students, increased office personnel and mentors.

Sixty percent of expenditures were for direct instruction (\$1,923,879). Prior year expenses were \$1,508,931 (62%). Instructional student support expenses were \$493,883 (15%) compared with \$426,350 (17%) for fiscal year ended 6/30/15. \$800,486 (25%) was expended for administrative & financial support services. 2014-2015 expenses for this function were \$508,523 (21%).

General Fund Budgetary Highlights

CPDLF's budget is prepared on the modified accrual basis of accounting. Revenues and instructional expenses were higher than budgeted due to increased enrollment.

	Final Budget	Actual	Variance
Revenues			
Local Revenues	\$2,253,825	\$2,649,785	\$395,960
State Revenues	2,909	5,871	\$2,962
Federal Revenues	0	18,395	\$18,395
Total Budgeted/Actual Revenues	\$2,256,734	\$2,674,051	\$417,317
Expenditures			
Regular Programs	\$941,643	\$1,021,771	(\$80,128)
Other Instructional Programs	\$25,900	\$86,142	(\$60,242)
Special Programs	348,438	521,210	(\$172,772)
Pupil Personnel Services	219,288	215,037	\$4,251
Instructional Staff Services	242,729	203,179	\$39,550
Administrative Services	102,941	75,938	\$27,003
Pupil Health	277	2,390	(\$2,113)
Business Services	279,976	306,584	(\$26,608)
Operation & Maintenance of Plant Services	68,900	66,485	\$2,415
Central & Other Support Services	210,000	226,447	(\$16,447)
Total Budgeted/Actual Expenditures	\$2,440,092	\$2,725,183	(\$285,091)
Net Change in Fund Balance	(\$183,358)	(\$51,132)	132,226
Fund Balances – July 1, 2015	-	\$1,324,009	\$1324,009
Fund Balances – June 30, 2016	(\$183,358)	\$1,272,877	\$1,456,235

CAPITAL ASSETS AND DEBT ADMINISTRATION

July 1, 2013, CPDLF moved to a new location in Hollidaysburg. CPDLF leased space from Skyward Investments at a monthly rate of \$4,402. CPDLF owns no land or buildings and there is no long-term debt.

Contacting the Cyber Financial Management

If you have questions about this report or wish to request additional financial information, please contact Valerie Wyper c/o CPDLF, 580 Foot of Ten Road, Duncansville, PA 16635, (814) 940-0223 Ext. 1310.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities
<u>ASSETS</u>	
<u>Current Assets</u>	
Cash and Cash Equivalents	\$1,026,533
Due from Other Governments	467,517
Accounts Receivable	1,361
Prepaid Expenses	<u>34,914</u>
Total Current Assets	<u>\$1,530,325</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred Outflows related to Defined Benefit Pension Plan	<u>\$1,040,531</u>
<u>LIABILITIES</u>	
<u>Current Liabilities</u>	
Accounts Payable	\$ 151,613
Accrued Salaries and Benefits	12,025
Payroll Deductions and Withholdings	83,182
Other Current Liabilities	<u>10,628</u>
Total Current Liabilities	<u>\$ 257,448</u>
<u>Noncurrent Liabilities</u>	
Due Within One Year	\$ 3,822
Due in More Than One Year	<u>2,989,000</u>
Total Noncurrent Liabilities	<u>\$2,992,822</u>
Total Liabilities	<u>\$3,250,270</u>
<u>NET POSITION</u>	
Unrestricted	<u>(\$ 679,414)</u>
Total Net Position	<u><u>(\$ 679,414)</u></u>

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

<u>Functions/Programs</u>	<u>Expenses</u>
<u>Governmental Activities</u>	
Instruction	\$1,923,879
Instructional Student Support	493,883
Administrative and Financial Support Services	<u>800,486</u>
Total Governmental Activities	\$3,218,248
Total Primary Government	<u>\$3,218,248</u>
 <u>General Revenues</u>	
Interest Earnings	
Miscellaneous Income	
Total General Revenues	
Change in Net Position	
<u>Net Position</u> – Beginning	
<u>Net Position</u> – Ending	

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

----- Program Revenues -----	Net (Expense) Revenue and ----- Changes in Net Position -----	
<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
\$1,582,088	\$ 14,506	(\$ 327,285)
406,142	3,724	(84,017)
<u>658,274</u>	<u>6,036</u>	(<u>136,176</u>)
\$2,646,504	\$ 24,266	(\$ 547,478)
<hr/>	<hr/>	<hr/>
\$2,646,504	\$ 24,266	(\$ 547,478)
<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		\$ 112
		<u>3,169</u>
		<hr/>
		\$ 3,281
		<hr/>
		(\$ 544,197)
		(<u>135,217</u>)
		(\$ 679,414)
		<hr/> <hr/>

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016**

	<u>General Fund</u>
 <u>ASSETS</u>	
Cash and Cash Equivalents	\$1,026,533
Due from Other Governments	467,517
Accounts Receivable	1,361
Prepaid Expense	<u>34,914</u>
 TOTAL ASSETS	 \$1,530,325 <u><u> </u></u>
 <u>LIABILITIES AND FUND BALANCES</u>	
<u>Liabilities</u>	
Accounts Payable	\$ 151,613
Accrued Salaries and Benefits	12,025
Payroll Deductions and Withholdings	83,182
Other Payables	<u>10,628</u>
 Total Liabilities	 \$ 257,448 <u> </u>
 <u>Fund Balances</u>	
Nonspendable Fund Balance	\$ 34,914
Unassigned Fund Balance	<u>1,237,963</u>
 Total Fund Balances	 \$1,272,877 <u> </u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$1,530,325 <u><u> </u></u>

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2016**

Total Fund Balances – Governmental Funds	\$1,272,877
Amounts reported for governmental activities in the statement of net position are different because:	
Liabilities for compensated absences which are not due and payable in the current period and, therefore, are not reported as liabilities in the balance sheet but are shown on the statement of net position.	(3,822)
The net pension liability is not due and payable in the current period and, therefore, are not reported in the funds.	(2,989,000)
The deferred outflows of resources related to defined benefit pension plans are not reported in the funds since they are measured on the accrual basis.	<u>1,040,531</u>
Total Net Position – Governmental Activities	(\$ 679,414) <u><u> </u></u>

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>General Fund</u>
<u>Revenues</u>	
Local Sources	\$2,649,785
State Sources	5,871
Federal Sources	<u>18,395</u>
Total Revenues	<u>\$2,674,051</u>
<u>Expenditures</u>	
Instruction	\$1,629,123
Support Services	<u>1,096,060</u>
Total Expenditures	<u>\$2,725,183</u>
Net Change in Fund Balance	(\$ 51,132)
<u>Fund Balances</u> - July 1, 2015	<u>1,324,009</u>
<u>Fund Balances</u> - June 30, 2016	<u><u>\$1,272,877</u></u>

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2016

Total Net Change in Fund Balances – Governmental Funds	(\$ 51,132)
Amounts reported for governmental activities in the statement of activities are different because:	
In the statement of activities, certain operating expenses - compensated absences are measured by the amounts earned during the year. In the governmental funds; however, expenditures for these items are measured by the amount of financial resources used.	4,404
The additional pension expense associated with the Defined Benefit Pension Plan (PSERS) that do not require the use of current financial resources, and, therefore, are not reported as expenditures in the governmental funds.	(<u>497,469</u>)
Change in Net Position of Governmental Activities	<u>(\$544,197)</u>

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

Note 1: Summary of Significant Accounting Policies

A. Description of School

The Central Pennsylvania Digital Learning Foundation, Inc. (the School) operates one school in Blair County, Pennsylvania. The School operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provision of the School Laws of Pennsylvania. The School operates under a twelve-member Board of Trustees.

The financial statements of the Central Pennsylvania Digital Learning Foundation, Inc. have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the School are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- The financial statements include:

A Management's Discussion and Analysis (MD&A) providing an analysis of the School's overall financial position and results of operations.

Financial statements prepared using full-accrual accounting for all of the School's activities.

- A change in the fund financial statements to focus on the major funds.

These items are reflected in the accompanying financial statements (including notes to financial statements).

B. Reporting Entity

The Central Pennsylvania Digital Learning Foundation, Inc., for financial reporting purposes, presents the general fund, which is relevant to the operations of the school. The initial financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from Central Pennsylvania Digital Learning Foundation, Inc. charter school.

The Central Pennsylvania Digital Learning Foundation, Inc. is a not-for-profit organization but is reported as a governmental organization because it has one or more of the following characteristics:

- a. Popular election of officers or appointment (or approval) of a controlling majority of the members of the organization's governing body by officials of one or more state or local governments;

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

B. Reporting Entity (Continued)

- b. The potential for unilateral dissolution by a government with the net assets reverting to a government; or
- c. The power to enact and enforce a tax levy.

As required by generally accepted accounting principles, these financial statements present the entity; and upon the application of accounting and legal criteria, the financial statements do not include any other organization since no potential component units exist.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the School's fund. The emphasis of fund financial statements is on the major governmental fund, each displayed in a separate column. Major individual governmental funds are reported as separate columns in the fund financial statements.

The School reports the following major governmental fund:

- The *general fund* is the School's primary operating fund. It accounts for all financial resources of the School, except those specifically required to be accounted for in another fund.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide 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. Tuition is recognized as revenue in the year it was earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

E. Measurement Focus and Basis of Accounting (Continued)

The 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. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Tuition and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the School.

F. Assets, Liabilities, and Net Position/Fund Balance

1. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration of the general fund.

Encumbrances outstanding at year end are reported as reservations of governmental fund balances since they do not constitute expenditures or liabilities.

There were no encumbrances outstanding as of June 30, 2016.

2. Cash and Cash Equivalents

Cash and temporary investments consist of cash on hand and demand deposits. For purposes of reporting cash flows, all highly, liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Net Position/Fund Balance (Continued)

4. Income Taxes

Central Pennsylvania Digital Learning Foundation, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, Central Pennsylvania Digital Learning Foundation, Inc. has made no provision for federal income taxes in the accompanying financial statements.

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represent a consumption of net position that applies to future periods and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government has two items that qualify for reporting in this category. They are the deferred outflows resulting from changes in proportions as well as contributions subsequent to the measurement date related to the School's defined benefit pension plan and are reported in the government-wide statement of net position. These amounts are deferred. The deferred outflow resulting from changes in proportions is amortized over the next four years, while the contributions subsequent to the measurement date are reported in the subsequent year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item that qualifies for reporting in this category. A deferred inflow resulted from the net difference between projected and actual investment earnings and is reported in the government-wide statement of net position. This amount is deferred and is amortized over the next four years.

6. Net Position Flow Assumption

Sometimes the School will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the School's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Net Position/Fund Balance (Continued)

7. Fund Balance Flow Assumptions

Sometimes the School will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The School itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable - amounts that cannot be spent because they are in a nonspendable form (e.g., inventory or prepaid expenses) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

Restricted - amounts limited by (a) external parties, such as creditors, grantors, and donors, or (b) legislation, such as constitutional provisions or enabling legislation.

Committed - amounts limited by School Board (e.g., encumbrances or future anticipated costs). The School Board establishes, modifies, and rescinds commitments by passage of an ordinance or resolution, typically through the adoption and amendment of the budget.

Assigned - amounts that are intended for a particular purpose, such as a rate stabilization fund or segregation of an amount intended to be used at some time in the future. Assigned fund balance is established by the Board of Trustees through adoption or amendment of the budget as intended for a specific purpose, such as the purchase of capital assets, construction, debt service, or other purposes.

Unassigned - amounts available for consumption or not restricted in any manner.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All internally dedicated resources are reported as general revenues rather than as program revenues.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

G. Revenues and Expenditures/Expenses (Continued)

2. Compensated Absences

Under the terms of personnel policies and union contracts, employees of the School accumulate sick, personal, and/or vacation leave hours in varying amounts according to length of service and employee type. These benefits can be available for subsequent use or for payment upon termination or retirement. Accumulated sick, personal and vacation expense to be paid in future periods is accrued when the benefits are earned in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for amounts that have become due and are not yet paid.

Note 2: Detailed Notes on All Activities and Funds

A. Deposits

Deposits at June 30, 2016, appear in the financial statements as summarized below:

Cash and Cash Equivalents	\$1,026,533
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Interest Rate Risk

The School does have an investment policy and acknowledges the risk that the market value of securities will fall due to changes in general interest rates.

Credit Risk

State law requirements for School deposits include the following:

1. Obligations of (1) 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, (2) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth of Pennsylvania, or (3) 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.
2. Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral as provided by law, therefore, shall be pledged by the depository.

The School adheres to state statutes and prudent business practice. 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.

Concentrations of Credit Risk

The School's investment policy does not address concentrations of risk; however, as shown above the certificates of deposits are insured by the Federal Deposit Insurance Corporation.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

A. Deposits (Continued)

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk but follows state law. The School's bank balance is \$1,081,391. Of the bank balance, \$250,000 is covered by Federal Depository Insurance and \$831,391 is collateralized by securities held by the pledging financial institution's trust department or agent, but not in the School's name.

B. Retirement Plans

Pensions

1. Summary of Significant Accounting Policies Relative to 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. The investments are reported at fair value.

General Information about the Pension Plan

Plan Description

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

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

1. Summary of Significant Accounting Policies Relative to Pension (Continued)

***General Information about the Pension Plan* (Continued)**

Benefits Provided (Continued)

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

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

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

Contributions

Member Contributions:

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

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

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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

1. Summary of Significant Accounting Policies Relative to Pension (Continued)

***General Information about the Pension Plan* (Continued)**

Contributions (Continued)

Member Contributions: (Continued)

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

Employer Contributions:

The School's contractually required contribution rate for fiscal year ended June 30, 2016 was 25.00% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School were \$242,468 for the year ended June 30, 2016.

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the School reported a liability of \$2,989,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2014 to June 30, 2015. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2015, the School's proportion was .0069%, which was an increase of .0026% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the School recognized pension expense of \$497,469. At June 30, 2016, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual investment earnings	\$ 36,438	\$ 0
Changes in proportions	761,625	0
Contributions subsequent to the measurement date	<u>242,468</u>	<u>0</u>
	<u>\$1,040,531</u>	<u>\$ 0</u>

The \$242,468 reported as deferred outflows of resources related to pensions resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30

2017	\$215,937
2018	215,937
2019	215,937
2020	150,252

Actuarial Assumptions

The total pension liability as of June 30, 2015 was determined by rolling forward the System's total pension liability as of the June 30, 2014 actuarial valuation to June 30, 2015 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay
- Investment return - 7.50%, includes inflation at 3.00%
- Salary increases - Effective average of 5.50%, which reflects an allowance for inflation of 3.00%, real wage growth of 1%, and merit or seniority increases of 1.50%
- Mortality rates were based on the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females.

The actuarial assumptions used in the June 30, 2014 valuation were based on the experience study that was performed for the five-year period ending June 30, 2010. The recommended assumption changes based on this experience study were adopted by the Board at its March 11, 2011 Board meeting, and were effective beginning with the June 30, 2011 actuarial valuation.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions (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>
Public Markets Global Equity	22.5%	4.8%
Private Markets (Equity)	15.0%	6.6%
Private Real Estate	12.0%	4.5%
Global Fixed Income	7.5%	2.4%
U.S. Long Treasuries	3.0%	1.4%
TIPS	12.0%	1.1%
High Yield Bonds	6.0%	3.3%
Cash	3.0%	0.7%
Absolute Return	10.0%	4.9%
Risk Parity	10.0%	3.7%
MILPs/Infrastructure	5.0%	5.2%
Commodities	8.0%	3.1%
Financing (LIBOR)	(14.0%)	1.1%
	100.0%	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2015.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the net pension liability, calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease <u>6.50%</u>	Current Discount Rate <u>7.50%</u>	1% Increase <u>8.50%</u>
School's proportionate share of the net pension liability	\$3,684,000	\$2,989,000	\$2,404,000
	<u> </u>	<u> </u>	<u> </u>

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.state.pa.us.

Condensed summary information of the School's proportionate share of the PSERS assets, liabilities, and net position from the PSERS Comprehensive Annual Financial Report for the year ended June 30, 2015 is as follows:

Assets	\$3,712,000
Liabilities	(<u>152,000</u>)
Net Position Held in Trust for Benefits	<u>\$3,560,000</u>

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Pension Plan Fiduciary Net Position (Continued)

As of June 30, 2016, the Center had the following elements related to its PSERS Plan:

Total Pension Expense	\$497,469
	=====
Total Pension Expenditures	\$242,468
	=====

In addition, as of June 30, 2016, the School had a payable of \$73,051 to the PSERS pension plan, which represents the liability related to accrued payroll as of June 30, 2016.

C. Other Significant Commitments

Encumbrances

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General Fund	\$0
	=

D. Due from Other Governments

The account represents the \$467,517 due from various school districts at June 30, 2016, who had students that attended Central Pennsylvania Digital Learning Foundation, Inc. charter school during the 2015-2016 school year.

E. Accumulated Leaves

Vacation

Charter school employees who are required to work on a twelve-month schedule are credited with vacation at rates, which vary with length of service or job classification. Accumulated vacation (for most employee categories) may be taken or paid if the amount is within certain limits. The accumulated vacation for fiscal year 2016 was \$3,822.

F. Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through November 23, 2016, the date the financial statements were available to be issued.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

G. Related Party Transactions

The school is cost sharing with Bellwood-Antis School District, a member district, for supplies and certain employee benefits as a cost reduction process.

H. Insurance

Effective January 1, 2009, the School was self-insured through Highmark Blue Cross/Blue Shield for both medical and prescription services. There was also stop loss insurance purchased from Highmark Life and Casualty.

The other area of employee related cost that is self-insured is the area of dental care. The dental care plan is provided by Delta Dental. The employer is responsible to pay all dental claims and a monthly service fee per employee.

I. Risk Management

The school is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the school carries commercial insurance.

J. Litigation

In the normal course of conducting the business affairs and in providing education to the students of the area, the School becomes involved in lawsuits. Management indicates that it is presently not involved in any lawsuits regarding issues and incidents at the School.

K. Federal and State Compliance Under Financial Assistance Grants and Programs

Grantor agencies reserve the right to perform certain audit work in addition to the work performed by the school's independent auditors. Disallowed costs, if any, resulting from such additional work, would have to be absorbed by the school. Management does not believe that any significant costs will be incurred by the school if such additional audits should occur.

L. GASB Statement #45

GASB Statement 45, is an accounting and financial reporting provision requiring government employers to measure and report the liabilities associated with other (than pension) postemployment benefits (or OPEB). Reported OPEBs may include post-retirement medical, pharmacy, dental, vision, life, long-term disability, and long-term care benefits that are not associated with a pension plan. Government employers required to comply with GASB 45 include all states, towns, education boards, water districts, mosquito districts, public schools, and all other government entities that offer OPEB and report under GASB. The School's management elected not to record the immaterial amount related to employees OPEB benefits.

M. Fund Balance

As of June 30, 2016, the governmental fund financial statements fund balances are comprised of the following:

Nonspendable

The School has prepaid expenses of \$34,914 classified as nonspendable.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

M. Fund Balance (Continued)

Spendable

The School has classified the spendable fund balances as Unassigned and considered each to have been spent when expenditures are incurred.

Unassigned

The unassigned fund balance for the general fund is \$1,237,963.

N. Economic Dependency

The School is economically dependent on the Commonwealth of Pennsylvania to provide both pass-through federal funds and direct state funds.

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY**

	<u>As of June 30, 2015 Measurement Date</u>	<u>As of June 30, 2014 Measurement Date</u>
School's Proportion of the Collective Net Pension Liability	.0069%	.0043%
School's Proportionate Share of the Collective Net Pension Liability	\$2,989,000	\$1,702,000
School's Covered Employee Payroll	\$ 882,454	\$ 550,707
School's Proportionate Share of the Collective Net Pension Liability as a Percentage of its Covered Employee Payroll	338.71%	309.05%
PSERS' Fiduciary Net Position as a Percentage of the Total Pension Liability	54.36%	57.24%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
SCHEDULE OF SCHOOL'S CONTRIBUTION**

	For the year ended <u>June 30, 2016</u>	For the year ended <u>June 30, 2015</u>
Contractually Required Employer Contribution	\$ 242,468	\$ 173,945
Contributions in Relation to the Contractually Required Contribution	(<u>242,468</u>)	(<u>173,945</u>)
Contribution Deficiency (Excess)	\$ 0	\$ 0
	=====	=====
School's Covered Employee Payroll	\$ 939,457	\$ 898,769
Employer's Contributions in Relation to the Contractually Required Contribution as a Percentage of Covered Employee Payroll	25.81%	19.35%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

Changes in Benefit Terms

None

Changes in Assumptions

None

Method and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contributions are calculated as of the June 30 preceding the fiscal year in which contributions are made. That is, the contribution calculated as of the June 30, 2014 actuarial valuation will be made during the fiscal year ended June 30, 2016. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

- Investment return - 7.50%, includes inflation at 3.00%
- Salary increases - Effective average of 5.50%, which reflects an allowance for inflation of 3.00%, real wage growth of 1%, and merit or seniority increases of 1.50%
- Mortality rates were based on the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females. For disabled annuitants, the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Revenues				
Local Sources	\$2,294,366	\$2,253,825	\$2,649,785	\$ 395,960
State Sources	2,909	2,909	5,871	2,962
Federal Sources	<u>0</u>	<u>0</u>	<u>18,395</u>	<u>18,395</u>
Total Revenues	<u>\$2,297,275</u>	<u>\$2,256,734</u>	<u>\$2,674,051</u>	<u>\$ 417,317</u>
Expenditures				
Regular Programs	\$ 878,895	\$ 941,643	\$1,021,771	(\$ 80,128)
Special Programs	424,696	348,438	521,210	(172,772)
Other Instructional Programs	26,495	25,900	86,142	(60,242)
Pupil Personnel Services	199,986	219,288	215,037	4,251
Instructional Staff Services	190,813	242,729	203,179	39,550
Administrative Services	100,343	102,941	75,938	27,003
Pupil Health	2,842	277	2,390	(2,113)
Business Services	297,505	279,976	306,584	(26,608)
Operation of Plant Services	75,900	68,900	66,485	2,415
Central and Other Support Services	<u>190,000</u>	<u>210,000</u>	<u>226,447</u>	<u>(16,447)</u>
Total Expenditures	<u>\$2,387,475</u>	<u>\$2,440,092</u>	<u>\$2,725,183</u>	<u>(\$ 285,091)</u>
Net Change in Fund Balances	(\$ 90,200)	(\$ 183,358)	(\$ 51,132)	\$ 132,226
Fund Balances - July 1, 2015	<u>0</u>	<u>0</u>	<u>1,324,009</u>	<u>1,324,009</u>
Fund Balances - June 30, 2016	<u>(\$ 90,200)</u>	<u>(\$ 183,358)</u>	<u>\$1,272,877</u>	<u>\$1,456,235</u>

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2016

Budgetary Data

An operating budget is adopted each year for the general fund on a modified accrual basis of accounting.

The Pennsylvania School Code dictates specific procedures relative to adoption of the charter school's budget and reporting of its financial statements, specifically:

- The charter school is required to prepare an operating budget for the succeeding fiscal year.
- The board of directors may make transfers of funds appropriated to any particular item of expenditure during the last nine months of the fiscal year. An affirmative vote of a majority of all members of the board is required.
- Fund balances in the budgetary reserve may be appropriated based on resolutions passed by the Board of Trustees, which authorize the charter school to make expenditures.
- Included in the general fund budget are program budgets as prescribed by the state and federal agencies funding the program. These budgets are approved on a program-by-program basis by the state or federal funding agency.
- At the end of the year, any remaining amount in a budgeted item must be closed, as it is not permissible to carry the balance into the next year.
- The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The expenditures of the School presented on the financial statements are classified by Function.

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
AT OR NEAR THE CONCLUSION OF THE AUDIT**

To the Board of Trustees
Central Pennsylvania Digital Learning
Foundation, Inc.
721 N. Juniata Street, Suite 3
Hollidaysburg, PA 16648

We have audited the financial statements of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting on October 21, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Central Pennsylvania Digital Learning Foundation, Inc. are described in Note 3 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2015-2016 year. We noted no transactions entered into by the Central Pennsylvania Digital Learning Foundation, Inc. during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

1. Management's estimate of compensated absences is based on various per diem rates and accumulated sick days.
2. We evaluated the key factors and assumptions used to develop the compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.
3. Appraisals and other estimates to the GASB #34, GASB #45, and GASB #68 compliance and disclosure.

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
AT OR NEAR THE CONCLUSION OF THE AUDIT
(CONTINUED)**

Significant Audit Findings (Continued)

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 23, 2016.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, Defined Benefit Pension Plan Information related to the Pennsylvania Public School Employees' Retirement System (PSERS), and Budgetary Comparison Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of the Central Pennsylvania Digital Learning Foundation, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Young, Becker, Brown & Company, P.C.

**Altoona, Pennsylvania
November 23, 2016**

Attachment 45
Audit Report (2017)

**CENTRAL PENNSYLVANIA
DIGITAL LEARNING FOUNDATION, INC.**

**FINANCIAL STATEMENTS AND
AUDITOR'S REPORT ON
BASIC FINANCIAL STATEMENTS**

FOR THE YEAR ENDED JUNE 30, 2017

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Young, Oakes, Brown & Company, P.C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Central Pennsylvania Digital Learning
Foundation, Inc.
580 Foot of Ten Road
Duncansville, PA 16635

We have audited the accompanying financial statements of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 to 6, Defined Benefit Pension Plan Information related to the Pennsylvania Public School Employees' Retirement System (PSERS), and Budgetary Comparison Information on pages 28 to 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Young, Beck, Brown & Company, P.C.

Altoona, Pennsylvania
November 15, 2017

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION MANAGEMENT DISCUSSION AND ANALYSIS

This section of Central Pennsylvania Digital Learning Foundation's annual financial report presents our discussion and analysis of the CPDLF's financial performance during the fiscal year that ended on June 30, 2017.

FINANCIAL HIGHLIGHTS

- This was CPDLF's fourteenth year of operation. The net position for the period ending June 30, 2017 was (\$805,458).
- During the 2016-2017 school year CPDLF saw a decrease of 3% in student enrollment.
- The Balance Sheet has a fund balance of \$1,814,737 for the year ended June 30, 2017.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of financial statements that present distinctly different views of CPDLF:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about CPDLF's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual* parts of CPDLF, reporting CPDLF's operations in *more detail* than the government-wide statements.
- All of CPDLF activities are governmental activities and are presented in the governmental fund statements.

The financial statements also include notes that explain some of the information presented in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of CPDLF's budget for the year.

Government-wide Statements

The government-wide statements report information about CPDLF as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of CPDLF's assets and liabilities. All of 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 CPDLF's *net position* and how it has changed. Net position – the difference between CPDLF's assets and liabilities – is one way to measure CPDLF's financial health or *position*.

Over time, increases or decreases in CPDLF's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess CPDLF's overall health, consider additional non-financial factors such as changes in enrollment, special education mandates and legislation relative to cyber charter schools.
- Governmental funds: All of CPDLF's services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view which indicates whether there are more or fewer financial resources that can be spent in the near future to finance CPDLF programs.

CPDLF'S NET POSITION

	As of 6/30/2017	As of 6/30/2016
Current Assets	\$ 2,062,375	\$ 1,530,325
Total Assets	\$ 2,062,375	\$ 1,530,325
Deferred Outflows of Resources	\$ 1,024,557	\$ 1,040,531
Current Liabilities	\$ 247,638	\$ 257,448
Noncurrent Liabilities	3,632,830	2,992,822
Total Liabilities	\$ 3,880,468	\$ 3,250,270
Deferred Inflows of Resources	\$ 11,922	\$ 0
Net Position:		
Unrestricted	(\$ 805,458)	(\$ 679,414)

CPDLF's CHANGES IN NET POSITION

REVENUES	2017	2016
Program Revenues		
Charges for Services	\$2,593,902	\$ 2,646,504
Operating Grants & Contributions	45,036	24,266
Interest Earnings	157	112
Miscellaneous Income	5,009	3,169
Total Revenues	\$ 2,644,104	\$ 2,674,051
Expenses		
Instruction	\$ 1,905,508	\$ 1,923,879
Instructional Student Support	270,818	493,883
Administrative & Financial Support Services	593,822	800,486
Total Expenses	\$ 2,770,148	\$ 3,218,248
Change in Net Position	\$ (126,044)	\$ (544,197)
Net Position – Beginning	(679,414)	(135,217)
Net Position – Ending	(\$ 805,458)	(\$ 679,414)

Revenues for CPDLF for the year ended 6/30/17 were \$2,644,104. For the year ended 6/30/16, revenues were \$2,674,051.

98% of the income is derived from the home districts of the students enrolled in CPDLF. CPDLF is reimbursed at the home districts per pupil subsidy rate which is determined by PDE.

Expenses for CPDLF's governmental activities totaled \$2,770,148. Prior year expenses were \$3,218,248. During the 2016-2017 school year, CPDLF decreased office personnel and had less enrollment compared to the 2015-2016 school year.

Sixty nine percent of expenditures were for direct instruction (\$1,905,508). Prior year expenses were \$1,923,879 (60%). Instructional student support expenses were \$270,818 (10%) compared with \$493,883 (15%) for fiscal year ended 6/30/16. \$593,822 (21%) was expended for administrative & financial support services. 2015-2016 expenses for this function were \$800,486 (25%).

General Fund Budgetary Highlights

CPDLF's budget is prepared on the modified accrual basis of accounting. Revenues and instructional expenses were higher than budgeted due to increased enrollment.

	Final Budget	Actual	Variance
<u>Revenues</u>			
Local Revenues	\$2,288,005	\$2,599,068	\$311,063
State Revenues	31,425	16,950	(14,475)
Federal Revenues	<u>36,222</u>	<u>28,086</u>	<u>(8,136)</u>
Total Budgeted/Actual Revenues	\$2,355,652	\$2,644,104	\$288,452
<u>Expenditures</u>			
Regular Programs	\$1,097,187	\$963,726	\$133,461
Other Instructional Programs	\$80,800	\$66,985	13,815
Special Programs	454,258	415,364	38,894
Pupil Personnel Services	100,814	98,184	\$2,630
Instructional Staff Services	146,258	107,338	\$38,920
Administrative Services	221,402	213,936	\$7,466
Pupil Health	7,585	1,067	\$6,518
Business Services	161,857	155,874	\$5,983
Operation & Maintenance of Plant Services	65,412	65,138	\$274
Central & Other Support Services	<u>20,079</u>	<u>14,632</u>	<u>\$5,447</u>
Total Budgeted/Actual Expenditures	\$2,355,652	\$2,102,244	\$253,408
Net Change in Fund Balance	0	\$541,860	\$541,860
Fund Balances – July 1, 2016	-	\$1,272,877	\$1,272,877
Fund Balances – June 30, 2017	0	\$1,814,737	\$1,814,737

CAPITAL ASSETS AND DEBT ADMINISTRATION

December 2016, CPDLF moved to a new location in Duncansville. CPDLF leased space from Appalachia Intermediate Unit 08 at a monthly rate of \$5,300. CPDLF owns no land or buildings and there is no long-term debt.

Contacting the Cyber Financial Management

If you have questions about this report or wish to request additional financial information, please contact the contracted Business Manager c/o CPDLF, 580 Foot of Ten Road, Duncansville, PA 16635, (814) 940-0223 Ext. 1381.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF NET POSITION
JUNE 30, 2017

	<u>Governmental Activities</u>
<u>ASSETS</u>	
<u>Current Assets</u>	
Cash and Cash Equivalents	\$1,112,261
Due from Other Governments	940,374
Accounts Receivable	1,317
Prepaid Expenses	<u>8,423</u>
Total Current Assets	<u>\$2,062,375</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred Outflows related to Defined Benefit Pension Plan	<u>\$1,024,557</u>
<u>LIABILITIES</u>	
<u>Current Liabilities</u>	
Accounts Payable	\$ 108,098
Accrued Salaries and Benefits	64,581
Payroll Deductions and Withholdings	64,351
Other Current Liabilities	<u>10,628</u>
Total Current Liabilities	<u>\$ 247,638</u>
<u>Noncurrent Liabilities</u>	
Due Within One Year	\$ 14,830
Due in More Than One Year	<u>3,618,000</u>
Total Noncurrent Liabilities	<u>\$3,632,830</u>
Total Liabilities	<u>\$3,880,468</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred Inflows related to Defined Benefit Pension Plan	<u>\$ 11,922</u>
<u>NET POSITION</u>	
Unrestricted	<u>(\$ 805,458)</u>
Total Net Position	<u>(\$ 805,458)</u>

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Expenses</u>
<u>Functions/Programs</u>	
<u>Governmental Activities</u>	
Instruction	\$1,905,508
Instructional Student Support	270,818
Administrative and Financial Support Services	<u>593,822</u>
Total Governmental Activities	\$2,770,148
Total Primary Government	<u>\$2,770,148</u>
 <u>General Revenues</u>	
Interest Earnings	
Miscellaneous Income	
Total General Revenues	
Change in Net Position	
<u>Net Position</u> – Beginning	
<u>Net Position</u> – Ending	

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

<u>Program Revenues</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>	
<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
\$1,784,273	\$ 30,979	(\$ 90,256)
253,588	4,403	(12,827)
<u>556,041</u>	<u>9,654</u>	<u>(28,127)</u>
\$2,593,902	\$ 45,036	(\$ 131,210)
<u>2,593,902</u>	<u>45,036</u>	<u>(131,210)</u>
		\$ 157
		<u>5,009</u>
		\$ 5,166
		<u>(126,044)</u>
		(679,414)
		<u>(805,458)</u>

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 JUNE 30, 2017

	<u>General Fund</u>
 <u>ASSETS</u>	
Cash and Cash Equivalents	\$1,112,261
Due from Other Governments	940,374
Accounts Receivable	1,317
Prepaid Expense	<u>8,423</u>
 TOTAL ASSETS	 \$2,062,375
 <u>LIABILITIES AND FUND BALANCES</u>	
<u>Liabilities</u>	
Accounts Payable	\$ 108,098
Accrued Salaries and Benefits	64,561
Payroll Deductions and Withholdings	64,351
Other Payables	<u>10,628</u>
 Total Liabilities	 \$ 247,638
 <u>Fund Balances</u>	
Nonspendable Fund Balance	\$ 8,423
Unassigned Fund Balance	<u>1,806,314</u>
 Total Fund Balances	 \$1,814,737
 TOTAL LIABILITIES AND FUND BALANCES	 \$2,062,375

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2017**

Total Fund Balances – Governmental Funds	\$1,814,737
Amounts reported for governmental activities in the statement of net position are different because:	
Liabilities for compensated absences which are not due and payable in the current period and, therefore, are not reported as liabilities in the balance sheet but are shown on the statement of net position.	(14,830)
The net pension liability is not due and payable in the current period and, therefore, are not reported in the funds.	(3,618,000)
The deferred outflows of resources related to defined benefit pension plans are not reported in the funds since they are measured on the accrual basis.	1,024,557
The deferred inflows of resources related to defined benefit pension plans are not reported in the funds since they are measured on the accrual basis.	(<u>11,922</u>)
Total Net Position – Governmental Activities	(\$ <u>805,458</u>)

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>General Fund</u>
<u>Revenues</u>	
Local Sources	\$2,599,068
State Sources	16,950
Federal Sources	<u>28,086</u>
Total Revenues	<u>\$2,644,104</u>
 <u>Expenditures</u>	
Instruction	\$1,396,921
Support Services	<u>705,323</u>
Total Expenditures	<u>\$2,102,244</u>
Net Change in Fund Balance	\$ 541,860
<u>Fund Balances</u> - July 1, 2016	<u>1,272,877</u>
<u>Fund Balances</u> - June 30, 2017	<u>\$1,814,737</u>

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2017**

Total Net Change in Fund Balances – Governmental Funds	\$541,860
Amounts reported for governmental activities in the statement of activities are different because:	
In the statement of activities, certain operating expenses - compensated absences are measured by the amounts earned during the year. In the governmental funds; however, expenditures for these items are measured by the amount of financial resources used.	(11,008)
The additional pension expense associated with the Defined Benefit Pension Plan (PSERS) that do not require the use of current financial resources, and, therefore, are not reported as expenditures in the governmental funds.	(<u>656,896</u>)
Change in Net Position of Governmental Activities	(<u>\$126,044</u>)

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

Note 1: Summary of Significant Accounting Policies

A. Description of School

The Central Pennsylvania Digital Learning Foundation, Inc. (the School) operates one school in Blair County, Pennsylvania. The School operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provision of the School Laws of Pennsylvania. The School operates under a twelve-member Board of Trustees.

The financial statements of the Central Pennsylvania Digital Learning Foundation, Inc. have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the School are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- The financial statements include:

A Management's Discussion and Analysis (MD&A) providing an analysis of the School's overall financial position and results of operations.

Financial statements prepared using full-accrual accounting for all of the School's activities.

- A change in the fund financial statements to focus on the major funds.

These items are reflected in the accompanying financial statements (including notes to financial statements).

B. Reporting Entity

The Central Pennsylvania Digital Learning Foundation, Inc., for financial reporting purposes, presents the general fund, which is relevant to the operations of the school. The initial financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from Central Pennsylvania Digital Learning Foundation, Inc. charter school.

The Central Pennsylvania Digital Learning Foundation, Inc. is a not-for-profit organization but is reported as a governmental organization because it has one or more of the following characteristics:

- a. Popular election of officers or appointment (or approval) of a controlling majority of the members of the organization's governing body by officials of one or more state or local governments;

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

B. Reporting Entity (Continued)

- b. The potential for unilateral dissolution by a government with the net assets reverting to a government; or
- c. The power to enact and enforce a tax levy.

As required by generally accepted accounting principles, these financial statements present the entity; and upon the application of accounting and legal criteria, the financial statements do not include any other organization since no potential component units exist.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the School's fund. The emphasis of fund financial statements is on the major governmental fund, each displayed in a separate column. Major individual governmental funds are reported as separate columns in the fund financial statements.

The School reports the following major governmental fund:

- The *general fund* is the School's primary operating fund. It accounts for all financial resources of the School, except those specifically required to be accounted for in another fund.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide 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. Tuition is recognized as revenue in the year it was earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

E. Measurement Focus and Basis of Accounting (Continued)

The 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. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Tuition and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the School.

F. Assets, Liabilities, and Net Position/Fund Balance

1. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration of the general fund.

Encumbrances outstanding at year end are reported as reservations of governmental fund balances since they do not constitute expenditures or liabilities.

There were no encumbrances outstanding as of June 30, 2017.

2. Cash and Cash Equivalents

Cash and temporary investments consist of cash on hand and demand deposits. For purposes of reporting cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Net Position/Fund Balance (Continued)

4. Income Taxes

Central Pennsylvania Digital Learning Foundation, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, Central Pennsylvania Digital Learning Foundation, Inc. has made no provision for federal income taxes in the accompanying financial statements.

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represent a consumption of net position that applies to future periods and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government has four items that qualify for reporting in this category. They are the deferred outflows resulting from changes in proportions, changes in assumptions, and net difference between projected and actual investment earnings as well as contributions subsequent to the measurement date related to the School's defined benefit pension plan and are reported in the government-wide statement of net position. These amounts are deferred. The deferred outflow resulting from changes in proportions, changes in assumptions, and net difference between projected and actual investment earnings is amortized over the next four years, while the contributions subsequent to the measurement date are reported in the subsequent year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualifies for reporting in this category. A deferred inflow resulted from the net difference between projected and actual investment earnings, and difference between expected and actual experience and is reported in the government-wide statement of net position. This amount is deferred and is amortized over the next four years.

6. Net Position Flow Assumption

Sometimes the School will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the School's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Net Position/Fund Balance (Continued)

7. Fund Balance Flow Assumptions

Sometimes the School will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The School itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable - amounts that cannot be spent because they are in a nonspendable form (e.g., inventory or prepaid expenses) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

Restricted - amounts limited by (a) external parties, such as creditors, grantors, and donors, or (b) legislation, such as constitutional provisions or enabling legislation.

Committed - amounts limited by School Board (e.g., encumbrances or future anticipated costs). The School Board establishes, modifies, and rescinds commitments by passage of an ordinance or resolution, typically through the adoption and amendment of the budget.

Assigned - amounts that are intended for a particular purpose, such as a rate stabilization fund or segregation of an amount intended to be used at some time in the future. Assigned fund balance is established by the Board of Trustees through adoption or amendment of the budget as intended for a specific purpose, such as the purchase of capital assets, construction, debt service, or other purposes.

Unassigned - amounts available for consumption or not restricted in any manner.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All internally dedicated resources are reported as general revenues rather than as program revenues.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

G. Revenues and Expenditures/Expenses (Continued)

2. Compensated Absences

Under the terms of personnel policies and union contracts, employees of the School accumulate sick, personal, and/or vacation leave hours in varying amounts according to length of service and employee type. These benefits can be available for subsequent use or for payment upon termination or retirement. Accumulated sick, personal and vacation expense to be paid in future periods is accrued when the benefits are earned in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for amounts that have become due and are not yet paid.

Note 2: Detailed Notes on All Activities and Funds

A. Deposits

Deposits at June 30, 2017, appear in the financial statements as summarized below:

Cash and Cash Equivalents	\$1,112,261
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Interest Rate Risk

The School does have an investment policy and acknowledges the risk that the market value of securities will fall due to changes in general interest rates.

Credit Risk

State law requirements for School deposits include the following:

1. Obligations of (1) 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, (2) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth of Pennsylvania, or (3) 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.
2. Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral as provided by law, therefore, shall be pledged by the depository.

The School adheres to state statutes and prudent business practice. 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.

Concentrations of Credit Risk

The School's investment policy does not address concentrations of risk; however, as shown above the certificates of deposits are insured by the Federal Deposit Insurance Corporation.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

A. Deposits (Continued)

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk but follows state law. The School's bank balance is \$1,198,420. Of the bank balance, \$250,000 is covered by Federal Depository Insurance and \$948,420 is collateralized by securities held by the pledging financial institution's trust department or agent, but not in the School's name.

B. Retirement Plans

Pensions

1. Summary of Significant Accounting Policies Relative to 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. The investments are reported at fair value.

General Information about the Pension Plan

Plan Description

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

Benefits Provided

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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

1. Summary of Significant Accounting Policies Relative to Pension (Continued)

General Information about the Pension Plan (Continued)

Benefits Provided (Continued)

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

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

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

Contributions

Member Contributions:

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

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

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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

1. Summary of Significant Accounting Policies Relative to Pension (Continued)

General Information about the Pension Plan (Continued)

Contributions (Continued)

Member Contributions: (Continued)

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

Employer Contributions:

The School's contractually required contribution rate for fiscal year ended June 30, 2017 was 29.20% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School were \$176,776 for the year ended June 30, 2017.

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the School reported a liability of \$3,618,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2015 to June 30, 2016. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2016, the School's proportion was .0073%, which was an increase of .0004% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the School recognized pension expense of \$833,672. At June 30, 2017, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 0	\$21,750
Changes in Assumptions	98,250	0
Net difference between projected and actual investment earnings	151,500	(9,828)
Changes in proportions	598,031	0
Contributions subsequent to the measurement date	<u>176,776</u>	<u>0</u>
	<u>\$1,024,557</u>	<u>\$11,922</u>

The \$176,776 reported as deferred outflows of resources related to pensions resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30

2018	\$371,141
2019	351,891
2020	112,828

Changes in Actuarial Assumptions

The total pension liability as of June 30, 2016 was determined by rolling forward the System's total pension liability as of June 30, 2015 to June 30, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

Changes in assumptions used in measurement of the Total Pension Liability beginning June 30, 2016:

- The Investment Rate of Return was adjusted from 7.50% to 7.25%.
- The inflation assumption was decreased from 3.0% to 2.75%.
- Salary growth changed from an effective average of 5.50%, which was comprised of inflation of 3.00%, real wage growth and for merit or seniority increases of 2.50%, to an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Changes in Actuarial Assumptions (Continued)

- Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females to 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. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females to the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale. The actuarial assumptions used in the June 30, 2016 valuation were based on the experience study that was performed for the five-year period ending June 30, 2015. The recommended assumption changes based on this experience study were adopted by the Board at its June 10, 2016 Board meeting, and were effective beginning with the June 30, 2016 actuarial valuation.

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	22.5%	5.3%
Fixed Income	28.5%	2.1%
Commodities	8.0%	2.5%
Absolute Return	10.0%	3.3%
Risk Parity	10.0%	3.9%
Infrastructure/MLPs	5.0%	4.8%
Real Estate	12.0%	4.0%
Alternative Investments	15.0%	6.6%
Cash	3.0%	0.2%
Financing (LIBOR)	(14.0%)	0.5%
	100.0%	

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Changes in Actuarial Assumptions (Continued)

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2016.

Discount Rate

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

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

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

	1% Decrease <u>6.25%</u>	Current Discount Rate <u>7.25%</u>	1% Increase <u>8.25%</u>
School's proportionate share of the net pension liability	\$4,425,000	\$3,618,000	\$2,939,000

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.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017
 (CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Pension Plan Fiduciary Net Position (Continued)

Condensed summary information of the School's proportionate share of the PSERS assets, liabilities, and net position from the PSERS Comprehensive Annual Financial Report for the year ended June 30, 2016 is as follows:

Assets	\$3,864,487
Liabilities	(227,481)
Net Position Held in Trust for Benefits	\$3,637,006

As of June 30, 2017, the Center had the following elements related to its PSERS Plan:

Total Pension Expense	\$833,672
Total Pension Expenditures	\$189,451

In addition, as of June 30, 2017, the School had a payable of \$71,102 to the PSERS pension plan. The amount of \$58,427 represents the second quarter 2017 required contributions, while \$12,675 represents the liability related to accrued payroll as of June 30, 2017.

C. Other Significant Commitments

Encumbrances

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General Fund	\$0
--------------	-----

D. Due from Other Governments

The account represents the \$940,374 due from various school districts at June 30, 2017, who had students that attended Central Pennsylvania Digital Learning Foundation, Inc. charter school during the 2016-2017 school year.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

E. Accumulated Leaves

Vacation

Charter school employees who are required to work on a twelve-month schedule are credited with vacation at rates, which vary with length of service or job classification. Accumulated vacation (for most employee categories) may be taken or paid if the amount is within certain limits. The accumulated vacation for fiscal year 2017 was \$14,830.

F. Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through November 15, 2017, the date the financial statements were available to be issued.

G. Related Party Transactions

The school is cost sharing with Bellwood-Antis School District, a member district, for supplies and certain employee benefits as a cost reduction process.

H. Insurance

Effective January 1, 2009, the School was self-insured through Highmark Blue Cross/Blue Shield for both medical and prescription services. There was also stop loss insurance purchased from Highmark Life and Casualty.

The other area of employee related cost that is self-insured is the area of dental care. The dental care plan is provided by Delta Dental. The employer is responsible to pay all dental claims and a monthly service fee per employee.

I. Risk Management

The school is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the school carries commercial insurance.

J. Litigation

In the normal course of conducting the business affairs and in providing education to the students of the area, the School becomes involved in lawsuits. Management indicates that it is presently not involved in any lawsuits regarding issues and incidents at the School.

K. Operating Lease

The School entered into a lease agreement with Appalachia Intermediate Unit 8 to lease space for its offices and operations. The leased facility, referred to as the "Educational Development Center," is located at 580 Foot of Ten Road, Duncansville, Pennsylvania, 16635. The term of this lease began in the 2016-2017 fiscal year and shall continue for a period of ten (10) years with an option to renew at the end of the term. Rent expense for Year 1 and Year 2 is a rate of \$5,300 per month. Beginning in Year 3, the rent will increase each year based upon increases in the Consumer Price Index.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

L. Federal and State Compliance Under Financial Assistance Grants and Programs
Grantor agencies reserve the right to perform certain audit work in addition to the work performed by the school's independent auditors. Disallowed costs, if any, resulting from such additional work, would have to be absorbed by the school. Management does not believe that any significant costs will be incurred by the school if such additional audits should occur.

M. GASB Statement #45

GASB Statement 45, is an accounting and financial reporting provision requiring government employers to measure and report the liabilities associated with other (than pension) postemployment benefits (or OPEB). Reported OPEBs may include post-retirement medical, pharmacy, dental, vision, life, long-term disability, and long-term care benefits that are not associated with a pension plan. Government employers required to comply with GASB 45 include all states, towns, education boards, water districts, mosquito districts, public schools, and all other government entities that offer OPEB and report under GASB. The School's management elected not to record the immaterial amount related to employees OPEB benefits.

N. Fund Balance

As of June 30, 2017, the governmental fund financial statements fund balances are comprised of the following:

Nonspendable

The School has prepaid expenses of \$8,423 classified as nonspendable.

Spendable

The School has classified the spendable fund balances as Unassigned and considered each to have been spent when expenditures are incurred.

Unassigned

The unassigned fund balance for the general fund is \$1,806,314.

O. Economic Dependency

The School is economically dependent on the Commonwealth of Pennsylvania to provide both pass-through federal funds and direct state funds.

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY**

	<u>As of June 30, 2016 Measurement Date</u>	<u>As of June 30, 2016 Measurement Date</u>	<u>As of June 30, 2014 Measurement Date</u>
School's Proportion of the Collective Net Pension Liability	.0073%	.0069%	.0043%
School's Proportionate Share of the Collective Net Pension Liability	\$3,618,000	\$2,989,000	\$1,702,000
School's Covered Employee Payroll	\$ 939,626	\$ 882,454	\$ 550,707
School's Proportionate Share of the Collective Net Pension Liability as a Percentage of its Covered Employee Payroll	385.05%	338.71%	309.05%
PSERS' Fiduciary Net Position as a Percentage of the Total Pension Liability	50.14%	54.36%	57.24%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
SCHEDULE OF SCHOOL'S CONTRIBUTION**

	For the year ended <u>June 30, 2017</u>	For the year ended <u>June 30, 2016</u>	For the year ended <u>June 30, 2015</u>
Contractually Required Employer Contribution	\$176,776	\$242,468	\$173,945
Contributions in Relation to the Contractually Required Contribution	(<u>176,776</u>)	(<u>242,468</u>)	(<u>173,945</u>)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0
School's Covered Employee Payroll	\$600,761	\$939,457	\$898,769
Employer's Contributions in Relation to the Contractually Required Contribution as a Percentage of Covered Employee Payroll	29.4%	25.81%	19.35%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

Changes in Benefit Terms

None

Changes in Assumptions used in Measurement of the Total Pension Liability beginning June 30, 2016

The investment rate of return was adjusted from 7.50% to 7.25%. The inflation assumption was decreased from 3.0% to 2.75%.

Salary growth changed from an effective average of 5.50%, which was comprised of inflation of 3.00%, real wage growth and for merit or seniority increases of 2.50%, to an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.

Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females to 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. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females to the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

The GASB 67 accounting valuation can be found on PSERS' website at www.psers.pa.us.

Method and Assumptions used in Calculations of Actuarially Determined Contributions

The actuarially determined contributions are calculated as of the June 30 preceding the fiscal year in which contributions are made. That is, the contribution calculated as of the June 30, 2015 actuarial valuation will be made during the fiscal year ended June 30, 2017. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

- Investment return - 7.50%, includes inflation at 3.00%
- Salary growth - Effective average of 5.50%, which reflects an allowance for inflation of 3.00%, real wage growth of 1%, and merit or seniority increases of 1.50%
- Benefit payments - no postretirement benefit increases assumed in the future
- Multiple decrement tables - mortality, vesting, retirement age, and withdrawal estimates are based upon tables provided by the actuary

10-Year Reporting Requirements

Required Supplementary Schedules 1-4, as related to pensions, are intended to show information for 10 years. Additional years will be displayed as they become available.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<u>Revenues</u>				
Local Sources	\$2,283,162	\$2,288,005	\$2,599,068	\$ 311,063
State Sources	6,000	31,425	16,950	(14,475)
Federal Sources	<u>36,222</u>	<u>36,222</u>	<u>28,086</u>	(8,136)
 Total Revenues	 <u>\$2,325,384</u>	 <u>\$2,355,652</u>	 <u>\$2,644,104</u>	 <u>\$ 288,452</u>
 <u>Expenditures</u>				
Regular Programs	\$ 850,192	\$1,097,187	\$ 963,726	\$ 133,461
Special Programs	459,645	454,258	415,364	38,894
Other Instructional Programs	68,770	80,800	66,985	13,815
Pupil Personnel Services	115,498	100,814	98,184	2,630
Instructional Staff Services	156,778	146,258	107,338	38,920
Administrative Services	340,212	221,402	213,936	7,466
Pupil Health	14,706	7,585	1,067	6,518
Business Services	139,500	161,857	155,874	5,983
Operation of Plant Services	63,511	65,412	65,138	274
Central and Other Support Services	<u>116,572</u>	<u>20,079</u>	<u>14,632</u>	<u>5,447</u>
 Total Expenditures	 <u>\$2,325,384</u>	 <u>\$2,355,652</u>	 <u>\$2,102,244</u>	 <u>\$ 253,408</u>
 Net Change in Fund Balances	 \$ 0	 \$ 0	 \$ 541,860	 \$ 541,860
 <u>Fund Balances - July 1, 2016</u>	 <u>0</u>	 <u>0</u>	 <u>1,272,877</u>	 <u>1,272,877</u>
 <u>Fund Balances - June 30, 2017</u>	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$1,814,737</u>	 <u>\$1,814,737</u>

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2017**

Budgetary Data

An operating budget is adopted each year for the general fund on a modified accrual basis of accounting.

The Pennsylvania School Code dictates specific procedures relative to adoption of the charter school's budget and reporting of its financial statements, specifically:

- The charter school is required to prepare an operating budget for the succeeding fiscal year.
- The board of directors may make transfers of funds appropriated to any particular item of expenditure during the last nine months of the fiscal year. An affirmative vote of a majority of all members of the board is required.
- Fund balances in the budgetary reserve may be appropriated based on resolutions passed by the Board of Trustees, which authorize the charter school to make expenditures.
- Included in the general fund budget are program budgets as prescribed by the state and federal agencies funding the program. These budgets are approved on a program-by-program basis by the state or federal funding agency.
- At the end of the year, any remaining amount in a budgeted item must be closed, as it is not permissible to carry the balance into the next year.
- The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The expenditures of the School presented on the financial statements are classified by Function.

Young, Oakes, Brown & Company, P.C.
Certified Public Accountants

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
AT OR NEAR THE CONCLUSION OF THE AUDIT**

To the Board of Trustees
Central Pennsylvania Digital Learning
Foundation, Inc.
580 Foot of Ten Road
Duncansville, PA 16635

We have audited the financial statements of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting August 31, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Central Pennsylvania Digital Learning Foundation, Inc. are described in Note 3 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2016-2017 year. We noted no transactions entered into by the Central Pennsylvania Digital Learning Foundation, Inc. during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of compensated absences is based on various per diem rates and accumulated sick days. We evaluated the key factors and assumptions used to develop the compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.

Appraisals and other estimates to the GASB #34, GASB #45, and GASB #68 compliance and disclosure.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
AT OR NEAR THE CONCLUSION OF THE AUDIT
(CONTINUED)**

Significant Audit Findings (Continued)

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 15, 2017.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, Defined Benefit Pension Plan Information related to the Pennsylvania Public School Employees' Retirement System (PSERS), and Budgetary Comparison Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of the Central Pennsylvania Digital Learning Foundation, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Young, Beckler, Brown & Company, P.C.

Altoona, Pennsylvania
November 15, 2017

Attachment 46
Audit Report (2018)

**CENTRAL PENNSYLVANIA
DIGITAL LEARNING FOUNDATION, INC.**

**FINANCIAL STATEMENTS AND
AUDITOR'S REPORT ON
BASIC FINANCIAL STATEMENTS**

FOR THE YEAR ENDED JUNE 30, 2018

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Young, Oakes, Brown & Company, P.C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Central Pennsylvania Digital Learning
Foundation, Inc.
580 Foot of Ten Road
Duncansville, PA 16635

We have audited the accompanying financial statements of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Changes in Accounting Principle

As discussed in Note 2. O. to the financial statements, as of July 1, 2017, the Intermediate Unit adopted new accounting guidance, GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 to 6, Defined Benefit Pension Plan Information related to the Pennsylvania Public School Employees' Retirement System (PSERS), Defined Benefit OPEB Plan Information Related to the Pennsylvania Public School Employees' Retirement System (PSERS), and Budgetary Comparison Information on pages 33 to 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Young, Decker, Brown & Company, P.C.

Altoona, Pennsylvania
November 8, 2018

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION MANAGEMENT DISCUSSION AND ANALYSIS

This section of Central Pennsylvania Digital Learning Foundation's annual financial report presents our discussion and analysis of the CPDLF's financial performance during the fiscal year that ended on June 30, 2018.

FINANCIAL HIGHLIGHTS

- This was CPDLF's fifteenth year of operation. The net position for the period ending June 30, 2018 was (\$402,182).
- During the 2017-2018 school year CPDLF saw a decrease of 12% in student enrollment.
- The Balance Sheet has a fund balance of \$2,121,996 for the year ended June 30, 2018.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of financial statements that present distinctly different views of CPDLF:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about CPDLF's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual* parts of CPDLF, reporting CPDLF's operations in *more detail* than the government-wide statements.
- All of CPDLF activities are governmental activities and are presented in the governmental fund statements.

The financial statements also include notes that explain some of the information presented in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of CPDLF's budget for the year.

Government-wide Statements

The government-wide statements report information about CPDLF as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of CPDLF's assets and liabilities. All of 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 CPDLF's *net position* and how it has changed. Net position – the difference between CPDLF's assets and liabilities – is one way to measure CPDLF's financial health or *position*.

Over time, increases or decreases in CPDLF's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess CPDLF's overall health, consider additional non-financial factors such as changes in enrollment, special education mandates and legislation relative to cyber charter schools.
- Governmental funds: All of CPDLF's services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view which indicates whether there are more or fewer financial resources that can be spent in the near future to finance CPDLF programs.

CPDLF'S NET POSITION

	As of 6/30/2018	As of 6/30/2017
Current Assets	\$ 2,409,487	\$ 2,062,375
Total Assets	\$ 2,409,487	\$ 2,062,375
Deferred Outflows of Resources	\$ 612,138	\$ 1,024,557
Current Liabilities	\$ 287,491	\$ 247,638
Noncurrent Liabilities	\$ 2,336,914	\$ 3,632,830
Total Liabilities	\$ 2,624,405	\$ 3,880,468
Deferred Inflows of Resources	\$ 799,402	\$ 11,922
Net Position:		
Unrestricted	(\$ 402,182)	(\$ 805,458)

CPDLF's CHANGES IN NET POSITION

REVENUES	2018	2017
Program Revenues		
Charges for Services	\$2,500,929	\$2,593,902
Operating Grants & Contributions	67,727	45,036
Interest Earnings	3,746	157
Miscellaneous Income	10,519	5,009
Total Revenues	\$ 2,582,921	\$ 2,644,104
Expenses		
Instruction	\$ 1,594,423	\$ 1,905,508
Instructional Student Support	256,472	270,818
Administrative & Financial Support Services	467,689	593,822
Operation & Maintenance of Plant Services		
Total Expenses	\$ 2,318,584	\$ 2,770,148
Change in Net Position	\$ 264,337	\$ (126,044)
Net Position – Beginning	(805,458)	(679,414)
Prior Period Adjustment	138,939	
Net Position – Beginning (Restated)	(666,519)	(0)
Net Position – Ending	(\$ 402,182)	(\$ 805,458)

Revenues for CPDLF for the year ended 6/30/18 were \$2,582,921. For the year ended 6/30/17, revenues were \$2,644,104.

97% of the income is derived from the home districts of the students enrolled in CPDLF. CPDLF is reimbursed at the home districts per pupil subsidy rate which is determined by each school district.

Expenses for CPDLF's governmental activities totaled \$2,318,584. Prior year expenses were \$2,770,148. During the 2017-2018 school year, CPDLF decreased office personnel and had less enrollment compared to the 2016-2017 school year.

Sixty nine percent of expenditures were for direct instruction (\$1,594,423). Prior year expenses were \$1,905,508 (69%). Instructional student support expenses were \$256,472 (11%) compared with \$270,818 (10%) for fiscal year ended 6/30/17. \$467,689 (20%) was expended for administrative & financial support services. 2016-2017 expenses for this function were \$593,822 (21%).

General Fund Budgetary Highlights

CPDLF's budget is prepared on the modified accrual basis of accounting. Revenues and instructional expenses were higher than budgeted due to increased enrollment compared to the budgeted amount.

	Final Budget	Actual	Variance
Revenues			
Local Revenues	\$2,390,041	\$2,515,194	\$125,153
State Revenues	22,950	14,056	(8,894)
Federal Revenues	<u>31,875</u>	<u>53,671</u>	<u>21,196</u>
Total Budgeted/Actual Revenues	\$2,444,866	\$2,582,921	\$138,055
Expenditures			
Regular Programs	\$1,050,414	\$1,008,886	\$41,528
Other Instructional Programs	106,747	92,299	14,448
Special Programs	577,746	463,722	114,024
Pupil Personnel Services	89,104	89,701	(597)
Instructional Staff Services	146,678	162,023	(15,345)
Administrative Services	223,982	225,385	(1,403)
Pupil Health	14,872	1,929	12,943
Business Services	151,437	148,610	2,827
Operation & Maintenance of Plant Services	64,600	63,600	1,000
Central & Other Support Services	<u>19,286</u>	<u>19,507</u>	<u>(221)</u>
Total Budgeted/Actual Expenditures	\$2,444,866	\$2,275,662	\$169,204
Net Change in Fund Balance	0	\$307,259	\$307,259
Fund Balances – July 1, 2017	-	\$1,814,737	\$1,814,737
Fund Balances – June 30, 2018	0	\$2,121,996	\$2,121,996

CAPITAL ASSETS AND DEBT ADMINISTRATION

December 2016, CPDLF moved to a new location in Duncansville. CPDLF leased space from Appalachia Intermediate Unit 08 at a monthly rate of \$5,300. CPDLF owns no land or buildings and there is no long-term debt.

Contacting the Cyber Financial Management

If you have questions about this report or wish to request additional financial information, please contact Karlie Travis c/o CPDLF, 580 Foot of Ten Road, Duncansville, PA 16635, (814) 940-0223 Ext. 1381.

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF NET POSITION
JUNE 30, 2018**

	<u>Governmental Activities</u>
 <u>ASSETS</u>	
Cash and Cash Equivalents	\$1,933,779
Due from Other Governments	459,201
Accounts Receivable	200
Prepaid Expenses	<u>16,307</u>
 Total Assets	 \$2,409,487 <hr/>
 <u>DEFERRED OUTFLOW OF RESOURCES</u>	
Deferred Outflows related to Defined Benefit Pension Plan	\$ 605,380
Deferred Outflows related to OPEB Liability	<u>6,758</u>
 Total Deferred Outflow of Resources	 \$ 612,138 <hr/>
 <u>LIABILITIES</u>	
Accounts Payable	\$ 97,861
Accrued Salaries and Benefits	94,952
Payroll Deductions and Withholdings	84,050
Other Current Liabilities	10,628
Noncurrent Liabilities:	
Due Within One Year	22,914
Due in More Than One Year	<u>2,314,000</u>
 Total Liabilities	 \$2,624,405 <hr/>
 <u>DEFERRED INFLOW OF RESOURCES</u>	
Deferred Inflows related to Defined Benefit Pension Plan	\$ 757,402
Deferred Inflows related to OPEB Liability	<u>42,000</u>
 Total Deferred Inflow of Resources	 \$ 799,402 <hr/>
 <u>NET POSITION</u>	
Unrestricted	(\$ 402,182) <hr/>
 Total Net Position	 (\$ 402,182) <hr/> <hr/>

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

<u>Functions/Programs</u>	<u>Expenses</u>
<u>Governmental Activities</u>	
Instruction	\$1,594,423
Instructional Student Support	256,472
Administrative and Financial Support Services	<u>467,689</u>
Total Governmental Activities	\$2,318,584
Total Primary Government	<u>\$2,318,584</u>
 <u>General Revenues</u>	
Interest Earnings	
Miscellaneous Income	
Total General Revenues	
Change in Net Position	
 <u>Net Position</u> – Beginning	
Prior Period Adjustment	
<u>Net Position</u> – Beginning (Restated)	
 <u>Net Position</u> – Ending	

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

----- Program Revenues -----	Net (Expense) Revenue and ---- Changes in Net Position ----	
Charges for Services	Operating Grants and Contributions	Governmental Activities
\$1,719,816	\$ 46,574	\$ 171,967
276,642	7,492	27,662
<u>504,471</u>	<u>13,661</u>	<u>50,443</u>
\$2,500,929	\$ 67,727	\$ 250,072
\$2,500,929	\$ 67,727	\$ 250,072
		\$ 3,746
		<u>10,519</u>
		\$ 14,265
		\$ 264,337
		(\$ 805,458)
		<u>138,939</u>
		(\$ 666,519)
		(\$ 402,182)

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018**

	<u>General Fund</u>
 <u>ASSETS</u>	
Cash and Cash Equivalents	\$1,933,779
Due from Other Governments	459,201
Accounts Receivable	200
Prepaid Expense	<u>16,307</u>
TOTAL ASSETS	\$2,409,487
 <u>LIABILITIES AND FUND BALANCES</u>	
<u>Liabilities</u>	
Accounts Payable	\$ 97,861
Accrued Salaries and Benefits	94,952
Payroll Deductions and Withholdings	84,050
Other Payables	<u>10,628</u>
Total Liabilities	\$ 287,491
 <u>Fund Balances</u>	
Nonspendable Fund Balance	\$ 16,307
Unassigned Fund Balance	<u>2,105,689</u>
Total Fund Balances	\$2,121,996
 TOTAL LIABILITIES AND FUND BALANCES	 \$2,409,487

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2018**

Total Fund Balances – Governmental Funds		\$2,121,996
Amounts reported for governmental activities in the statement of net position are different because:		
Liabilities for compensated absences which are not due and payable in the current period and, therefore, are not reported as liabilities in the balance sheet but are shown on the statement of net position.		(22,914)
The net pension liability is not due and payable in the current period and, therefore, are not reported in the funds.		(2,222,000)
The deferred outflows and inflows of resources related to defined benefit pension plans are not reported in the funds since they are measured on the accrual basis:		
Deferred Outflows of Resources	\$605,380	
Deferred Inflows of Resources	(<u>757,402</u>)	(152,022)
The deferred outflows and inflows of resources related to OPEB Liability are not reported in the funds since they are measured on the accrual basis:		
Deferred Outflows of Resources	\$ 6,758	
Deferred Inflows of Resources	(<u>42,000</u>)	(35,242)
The net OPEB Liability is not due and payable in the current period, and, therefore, is not reported as liabilities in the balance sheet but are shown on the statement of net position.		(<u>92,000</u>)
Total Net Position – Governmental Activities		(\$ <u>402,182</u>)

See Accompanying Notes and Independent Auditor's Report

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>General Fund</u>
<u>Revenues</u>	
Local Sources	\$2,515,194
State Sources	14,056
Federal Sources	<u>53,671</u>
Total Revenues	\$2,582,921
<u>Expenditures</u>	
Instruction	\$1,564,907
Support Services	<u>710,755</u>
Total Expenditures	\$2,275,662
Net Change in Fund Balance	\$ 307,259
<u>Fund Balances</u> - July 1, 2017	<u>1,814,737</u>
<u>Fund Balances</u> - June 30, 2018	<u>\$2,121,996</u>

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2018

Total Net Change in Fund Balances – Governmental Funds	\$307,259
Amounts reported for governmental activities in the statement of activities are different because:	
In the statement of activities, certain operating expenses - compensated absences are measured by the amounts earned during the year. In the governmental funds; however, expenditures for these items are measured by the amount of financial resources used.	(8,084)
The additional pension and OPEB expense associated with the Defined Benefit Pension Plan (PSERS) that do not require the use of current financial resources, and, therefore, are not reported as expenditures in the governmental funds.	(34,838)
Change in Net Position of Governmental Activities	<u>\$264,337</u>

See Accompanying Notes and Independent Auditor's Report

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

Note 1: Summary of Significant Accounting Policies

A. Description of School

The Central Pennsylvania Digital Learning Foundation, Inc. (the School) operates one school in Blair County, Pennsylvania. The School operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provision of the School Laws of Pennsylvania. The School operates under a twelve-member Board of Trustees.

The financial statements of the Central Pennsylvania Digital Learning Foundation, Inc. have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the School are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- The financial statements include:

A Management's Discussion and Analysis (MD&A) providing an analysis of the School's overall financial position and results of operations.

Financial statements prepared using full-accrual accounting for all of the School's activities.

- A change in the fund financial statements to focus on the major funds.

These items are reflected in the accompanying financial statements (including notes to financial statements).

B. Reporting Entity

The Central Pennsylvania Digital Learning Foundation, Inc., for financial reporting purposes, presents the general fund, which is relevant to the operations of the school. The initial financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from Central Pennsylvania Digital Learning Foundation, Inc. charter school.

The Central Pennsylvania Digital Learning Foundation, Inc. is a not-for-profit organization but is reported as a governmental organization because it has one or more of the following characteristics:

- a. Popular election of officers or appointment (or approval) of a controlling majority of the members of the organization's governing body by officials of one or more state or local governments;

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

B. Reporting Entity (Continued)

- b. The potential for unilateral dissolution by a government with the net assets reverting to a government; or
- c. The power to enact and enforce a tax levy.

As required by generally accepted accounting principles, these financial statements present the entity; and upon the application of accounting and legal criteria, the financial statements do not include any other organization since no potential component units exist.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the School's fund. The emphasis of fund financial statements is on the major governmental fund, each displayed in a separate column. Major individual governmental funds are reported as separate columns in the fund financial statements.

The School reports the following major governmental fund:

- The *general fund* is the School's primary operating fund. It accounts for all financial resources of the School, except those specifically required to be accounted for in another fund.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide 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. Tuition is recognized as revenue in the year it was earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

E. Measurement Focus and Basis of Accounting (Continued)

The 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. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Tuition and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the School.

F. Assets, Liabilities, and Net Position/Fund Balance

1. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration of the general fund.

Encumbrances outstanding at year end are reported as reservations of governmental fund balances since they do not constitute expenditures or liabilities.

There were no encumbrances outstanding as of June 30, 2018.

2. Cash and Cash Equivalents

Cash and temporary investments consist of cash on hand and demand deposits. For purposes of reporting cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Net Position/Fund Balance (Continued)

4. Income Taxes

Central Pennsylvania Digital Learning Foundation, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, Central Pennsylvania Digital Learning Foundation, Inc. has made no provision for federal income taxes in the accompanying financial statements.

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represent a consumption of net position that applies to future periods and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government has two items that qualify for reporting in this category. They are the deferred outflows resulting from changes in proportions, changes in assumptions, and net difference between projected and actual investment earnings as well as contributions subsequent to the measurement date related to the School's defined benefit pension plan and are reported in the government-wide statement of net position. These amounts are deferred. The deferred outflow resulting from changes in proportions, changes in assumptions, and net difference between projected and actual investment earnings is amortized over the next four years, while the contributions subsequent to the measurement date are reported in the subsequent year. The deferred outflow related to refunding debt is amortized over the shorter life of the refunded or refunding debt. There is also a deferred outflow related to the PSERS OPEB liabilities.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualifies for reporting in this category. A deferred inflow resulted from the net difference between projected and actual investment earnings, and difference between expected and actual experience and is reported in the government-wide statement of net position. This amount is deferred and is amortized over the next four years. The bond premium is amortized over the shorter of life of the refunded or refunding debt. There is also a deferred inflow related to the PSERS OPEB liabilities.

6. Net Position Flow Assumption

Sometimes the School will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the School's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Net Position/Fund Balance (Continued)

7. Fund Balance Flow Assumptions

Sometimes the School will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The School itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable - amounts that cannot be spent because they are in a nonspendable form (e.g., inventory or prepaid expenses) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

Restricted - amounts limited by (a) external parties, such as creditors, grantors, and donors, or (b) legislation, such as constitutional provisions or enabling legislation.

Committed - amounts limited by School Board (e.g., encumbrances or future anticipated costs). The School Board establishes, modifies, and rescinds commitments by passage of an ordinance or resolution, typically through the adoption and amendment of the budget.

Assigned - amounts that are intended for a particular purpose, such as a rate stabilization fund or segregation of an amount intended to be used at some time in the future. Assigned fund balance is established by the Board of Trustees through adoption or amendment of the budget as intended for a specific purpose, such as the purchase of capital assets, construction, debt service, or other purposes.

Unassigned - amounts available for consumption or not restricted in any manner.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All internally dedicated resources are reported as general revenues rather than as program revenues.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

G. Revenues and Expenditures/Expenses (Continued)

2. Compensated Absences

Under the terms of personnel policies and union contracts, employees of the School accumulate sick, personal, and/or vacation leave hours in varying amounts according to length of service and employee type. These benefits can be available for subsequent use or for payment upon termination or retirement. Accumulated sick, personal and vacation expense to be paid in future periods is accrued when the benefits are earned in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for amounts that have become due and are not yet paid.

Note 2: Detailed Notes on All Activities and Funds

A. Deposits

Deposits at June 30, 2018, appear in the financial statements as summarized below:

Cash and Cash Equivalents	\$1,933,779
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Interest Rate Risk

The School does have an investment policy and acknowledges the risk that the market value of securities will fall due to changes in general interest rates.

Credit Risk

State law requirements for School deposits include the following:

1. Obligations of (1) 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, (2) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth of Pennsylvania, or (3) 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.
2. Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral as provided by law, therefore, shall be pledged by the depository.

The School adheres to state statutes and prudent business practice. 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.

Concentrations of Credit Risk

The School's investment policy does not address concentrations of risk; however, as shown above the certificates of deposits are insured by the Federal Deposit Insurance Corporation.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

A. Deposits (Continued)

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk but follows state law. The School's bank balance is \$1,965,013. Of the bank balance, \$250,000 is covered by Federal Depository Insurance and \$1,715,013 is collateralized by securities held by the pledging financial institution's trust department or agent, but not in the School's name.

B. Retirement Plans

Pensions

1. Summary of Significant Accounting Policies Relative to 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. The investments are reported at fair value.

General Information about the Pension Plan

Plan Description

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

Benefits Provided

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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

1. Summary of Significant Accounting Policies Relative to Pension (Continued)

***General Information about the Pension Plan* (Continued)**

Benefits Provided (Continued)

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

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

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

Contributions

Member Contributions:

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

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

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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

1. Summary of Significant Accounting Policies Relative to Pension (Continued)

***General Information about the Pension Plan* (Continued)**

Contributions (Continued)

Member Contributions: (Continued)

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

Employer Contributions:

The School's contractually required contribution rate for fiscal year ended June 30, 2018 was 32.57% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School were \$231,404 for the year ended June 30, 2018.

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the School reported a liability of \$2,222,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2016 to June 30, 2017. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2017, the School's proportion was .0045%, which was an increase of .0028% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the School recognized pension expense of \$278,000. At June 30, 2018, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 17,250	\$ 6,937
Changes in Assumptions	36,812	0
Net difference between projected and actual investment earnings	25,625	(17,285)
Changes in proportions	294,289	762,750
Contributions subsequent to the measurement date	<u>231,404</u>	<u>0</u>
	<u>\$605,380</u>	<u>\$757,402</u>

The \$231,404 reported as deferred outflows of resources related to pensions resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30

2019	\$ 69,176
2020	(169,887)
2021	(282,715)

Actuarial Assumptions

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

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 7.25%, includes inflation at 2.75%.
- Salary growth - Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

The 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.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018
 (CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions (Continued)

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	20.0%	5.1%
Fixed Income	36.0%	2.6%
Commodities	8.0%	3.0%
Absolute Return	10.0%	3.4%
Risk Parity	10.0%	3.8%
Infrastructure/MLPs	8.0%	4.8%
Real Estate	10.0%	3.6%
Alternative Investments	15.0%	6.2%
Cash	3.0%	0.6%
Financing (LIBOR)	(20.0%)	1.1%
	100.0%	

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

Discount Rate

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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (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 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease <u>6.25%</u>	Current Discount Rate <u>7.25%</u>	1% Increase <u>8.25%</u>
School's proportionate share of the net pension liability	\$2,736,000	\$2,222,000	\$1,789,000

Other Postemployment Benefits

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

General Information about the Health Insurance Premium Assistance Program

Health Insurance Premium Assistance Program

The System provides Premium Assistance which, is a governmental cost sharing, multiple-employer other postemployment benefit plan (OPEB) for all eligible retirees who qualify and elect to participate. Employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year. 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. As of June 30, 2017, there were no assumed future benefit increases to participating eligible retirees.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Premium Assistance Eligibility Criteria

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

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

Pension Plan Description

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

Benefits Provided

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

Employer Contributions:

The School's contractually required contribution rate for the fiscal year ended June 30, 2017 was 0.83% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the School were \$6,758 for the year ended June 30, 2018.

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

At June 30, 2018, the School reported a liability of \$92,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the System's total OPEB liability as of June 30, 2016 to June 30, 2017. The School's proportion of the net OPEB liability was

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2018, the School's proportion was .0045 percent, which was a decrease of .0028 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the School recognized OPEB expense of (\$5,000). At June 30, 2018, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in Assumptions	\$ 0	\$ 3,000
Changes in Proportion	0	39,000
Contributions Subsequent to the Measurement Date	<u>6,758</u>	<u>0</u>
	<u>\$ 6,758</u>	<u>\$42,000</u>

\$6,758 reported as deferred outflows of resources related to OPEB resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30:

2019	\$14,000
2020	14,000
2021	14,000
2022	0
2023	0
Thereafter	0

Actuarial Assumptions

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

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 3.13% - S&P 20 Year Municipal Bond Rate.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions (Continued)

- Salary growth - Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- 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 the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.
- Participation rate:
 - Eligible retirees will elect to participate Pre age 65 at 50%
 - Eligible retirees will elect to participate Post age 65 at 70%

The following assumptions were used to determine the contribution rate:

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

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

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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018
 (CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions (Continued)

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

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

Discount Rate

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

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

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2017, 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, 2016, 91,797 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2016, 1,354 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.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

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

The following presents the System net OPEB liability for June 30, 2017, calculated using current Healthcare cost trends as well as what the System net OPEB liability would be if it health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	Dollar Amounts in Thousands		
	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
System Net OPEB Liability	\$104,000	\$ 92,000	\$ 81,000

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

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

	<u>1% Decrease 2.13%</u>	<u>Current Discount Rate 3.13%</u>	<u>1% Increase 4.13%</u>
School's Proportionate Share of the Net OPEB Liability	\$ 92,000	\$ 92,000	\$92,000

Pension Plan and 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.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Pension Plan and OPEB Plan Fiduciary Net Position (Continued)

Condensed summary information of the School's proportionate share of the PSERS assets, liabilities, and net position from the PSERS Comprehensive Annual Financial Report for the year ended June 30, 2017 is as follows:

Assets	\$2,568,600
Liabilities	(<u>160,790</u>)
Net Position Held in Trust for Benefits	<u>\$2,407,810</u>

As of June 30, 2018, the Center had the following elements related to its PSERS Plan:

Total Pension and OPEB Expense	<u>\$ 295,038</u>
Total Pension and OPEB Expenditures	<u>\$ 260,200</u>

In addition, as of June 30, 2018, the School had a payable of \$85,601 to the PSERS pension plan. The amount of \$63,563 represents the second quarter 2018 required contributions, while \$22,038 represents the liability related to accrued payroll as of June 30, 2018.

C. Other Significant Commitments

Encumbrances

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General Fund	\$0
	=

D. Due from Other Governments

The account represents the \$459,201 due from various school districts at June 30, 2018, who had students that attended Central Pennsylvania Digital Learning Foundation, Inc. charter school during the 2017-2018 school year.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

E. Accumulated Leaves

Vacation

Charter school employees who are required to work on a twelve-month schedule are credited with vacation at rates, which vary with length of service or job classification. Accumulated vacation (for most employee categories) may be taken or paid if the amount is within certain limits. The accumulated vacation for fiscal year 2018 was \$22,914.

F. Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through November 8, 2018, the date the financial statements were available to be issued.

G. Related Party Transactions

Appalachia Intermediate Unit 8 provides administrative services to the School for a quarterly fee.

H. Insurance

Effective January 1, 2017, the School was self-insured through United Healthcare for both medical and prescription services. There was also stop loss insurance purchased from Unum Life Insurance Co. of America.

The other area of employee related cost that is self-insured is the area of dental and vision care. This plan is provided by Highmark Blue Cross/Blue Shield. The employer is responsible to pay a monthly service fee per employee.

I. Risk Management

The school is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the school carries commercial insurance.

J. Litigation

In the normal course of conducting the business affairs and in providing education to the students of the area, the School becomes involved in lawsuits. Management indicates that it is presently not involved in any lawsuits regarding issues and incidents at the School.

K. Operating Lease

The School entered into a lease agreement with Appalachia Intermediate Unit 8 to lease space for its offices and operations. The leased facility, referred to as the "Educational Development Center," is located at 580 Foot of Ten Road, Duncansville, Pennsylvania, 16635. The term of this lease began in the 2016-2017 fiscal year and shall continue for a period of ten (10) years with an option to renew at the end of the term. Rent expense for Year 1 and Year 2 is a rate of \$5,300 per month. Beginning in Year 3, the rent will increase each year based upon increases in the Consumer Price Index.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

L. Federal and State Compliance Under Financial Assistance Grants and Programs
 Grantor agencies reserve the right to perform certain audit work in addition to the work performed by the school's independent auditors. Disallowed costs, if any, resulting from such additional work, would have to be absorbed by the school. Management does not believe that any significant costs will be incurred by the school if such additional audits should occur.

M. Fund Balance
 As of June 30, 2018, the governmental fund financial statements fund balances are comprised of the following:

Nonspendable
 The School has prepaid expenses of \$16,307 classified as nonspendable.

Spendable
 The School has classified the spendable fund balances as Unassigned and considered each to have been spent when expenditures are incurred.

Unassigned
 The unassigned fund balance for the general fund is \$2,105,689.

N. Economic Dependency
 The School is economically dependent on the Commonwealth of Pennsylvania to provide both pass-through federal funds and direct state funds.

O. Changes in Beginning Net Position
 There was a change in the beginning balance of net position because of GASB #75, which is a new statement of accounting and financial report for postemployment benefits other than pensions. Also, there was an adjustment to the net pension liability.

The following is the detail change to beginning balance of net position of governmental activities in the statement of financial position.

<u>Net Position</u> - June 30, 2017	(\$805,458)
Adjustment	<u>138,939</u>
<u>Net Position</u> - June 30, 2017 (Restated)	<u>\$666,519</u>

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY**

	<u>As of June 30, 2017 Measurement Date</u>	<u>As of June 30, 2016 Measurement Date</u>	<u>As of June 30, 2015 Measurement Date</u>	<u>As of June 30, 2014 Measurement Date</u>
School's Proportion of the Collective Net Pension Liability	.0045%	.0073%	.0069%	.0043%
School's Proportionate Share of the Collective Net Pension Liability	\$2,222,000	\$3,618,000	\$2,989,000	\$1,702,000
School's Covered Employee Payroll	\$ 603,225	\$ 939,626	\$ 882,454	\$ 550,707
School's Proportionate Share of the Collective Net Pension Liability as a Percentage of its Covered Employee Payroll	368.35%	385.05%	338.71%	309.05%
PSERS' Fiduciary Net Position as a Percentage of the Total Pension Liability	51.84%	50.14%	54.36%	57.24%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
SCHEDULE OF SCHOOL'S CONTRIBUTION**

	<u>For the year ended June 30, 2018</u>	<u>For the year ended June 30, 2017</u>	<u>For the year ended June 30, 2016</u>	<u>For the year ended June 30, 2015</u>
Contractually Required Employer Contribution	\$231,404	\$176,776	\$242,468	\$173,945
Contributions in Relation to the Contractually Required Contribution	(<u>231,404</u>)	(<u>176,776</u>)	(<u>242,468</u>)	(<u>173,945</u>)
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
School's Covered Employee Payroll	\$748,516	\$600,761	\$939,457	\$898,769
Employer's Contributions in Relation to the Contractually Required Contribution as a Percentage of Covered Employee Payroll	30.9%	29.4%	25.81%	19.35%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

Changes in Benefit Terms

With the passage of Act 5 class T-E and T-F members are now permitted to elect a lump sum payment of member contributions upon retirement.

Changes in Assumptions Used in Measurement of the Total Pension Liability Beginning June 30, 2017
None.

Changes in Assumptions Used in Measurement of the Total Pension Liability Beginning June 30, 2016

The Investment Rate of Return was adjusted from 7.50% to 7.25%. The inflation assumption was decreased from 3.00% to 2.75%.

Salary growth changed from an effective average of 5.50%, which was comprised of inflation of 3.00%, real wage growth and for merit or seniority increases of 2.50%, to an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.

Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females to 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. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females to 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.

Method and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contributions are calculated as of the June 30 preceding the fiscal year in which contributions are made. That is, the contribution calculated as of the June 30, 2016 actuarial valuation will be made during the fiscal year ended June 30, 2018. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

- Investment return - 7.25%, includes inflation at 2.75% and the real rate of return 4.50%.
- Salary growth - Effective average of 5.00%, which reflects an allowance for inflation of 2.75%, real wage growth and merit or seniority of 2.25%.
- Benefit payments - no postretirement benefit increases assumed in the future.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

10-Year Reporting Requirements

Required Supplementary Schedules, as related to pensions, are intended to show information for 10 years. Additional years will be displayed as they become available.

The Accounting Valuation

The GASB 67 accounting valuation can be found on PSERS' website at www.psers.pa.gov.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT OPEB PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY

	<u>June 30, 2017</u>
School's Proportion of the Net OPEB Liability	.0045%
School's Proportionate Share of the Net OPEB Liability	\$ 92,000
School's Covered Employee Payroll	\$603,225
School's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Employee Payroll	15.25%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	51.84%

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT OPEB PLAN INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
SCHEDULE OF SCHOOL'S CONTRIBUTION

	<u>June 30, 2017</u>
Contractually Required Contribution	\$ 6,758
Contributions in Relation to the Contractually Required Contribution	(<u>6,758</u>)
Contribution Deficiency (Excess)	\$ 0
School's Covered Employee Payroll	\$748,576
Contribution as a Percentage of Covered Employee Payroll	.90%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT OPEB LIABILITY INFORMATION
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'
RETIREMENT SYSTEM (PSERS)
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

Changes in Benefit Terms

None.

Changes in Assumptions Used in Measurement of the Total OPEB Liability Beginning June 30, 2017

The Discount Rate increased from 2.71% to 3.13%.

Changes in Assumptions Used in Measurement of the Total OPEB Liability Beginning June 30, 2016

Salary growth changed from an effective average of 5.50%, which was comprised of inflation of 3.00%, real wage growth and for merit or seniority increases of 2.500%, to an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.

Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females to 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. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females to 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.

Method and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contributions are calculated as of the June 30 preceding the fiscal year in which contributions are made. That is, the contribution calculated as of the June 30, 2016 actuarial valuation will be made during the fiscal year ended June 30, 2018. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

- Investment return - 3.13% - 20 year S&P Municipal Bond Rate.
- Salary growth - Effective average of 5.00%, which reflects an allowance for inflation of 2.75%, real wage growth and merit or seniority of 2.25%.
- Benefit payments - no postretirement benefit increases assumed in the future.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.

10-Year Reporting Requirements

Required Supplementary Schedules, as related to OPEB, are intended to show information for 10 years. Additional years will be displayed as they become available.

The Accounting Valuation

The GASB 74 accounting valuation can be found on PSERS' website at www.psers.pa.gov.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<u>Revenues</u>				
Local Sources	\$2,390,041	\$2,390,041	\$2,515,194	\$ 125,153
State Sources	22,950	22,950	14,056	(8,894)
Federal Sources	<u>31,875</u>	<u>31,875</u>	<u>53,671</u>	<u>21,796</u>
Total Revenues	<u>\$2,444,866</u>	<u>\$2,444,866</u>	<u>\$2,582,921</u>	<u>\$ 138,055</u>
<u>Expenditures</u>				
Regular Programs	\$1,050,414	\$1,050,414	\$1,008,886	\$ 41,528
Special Programs	577,746	577,746	463,722	114,024
Other Instructional Programs	106,747	106,747	92,299	14,448
Pupil Personnel Services	89,104	89,104	89,701	(597)
Instructional Staff Services	146,678	146,678	162,023	(15,345)
Administrative Services	223,982	223,982	225,385	(1,403)
Pupil Health	14,872	14,872	1,929	12,943
Business Services	151,437	151,437	148,610	2,827
Operation of Plant Services	64,600	64,600	63,600	1,000
Central and Other Support Services	<u>19,286</u>	<u>19,286</u>	<u>19,507</u>	<u>(221)</u>
Total Expenditures	<u>\$2,444,866</u>	<u>\$2,444,866</u>	<u>\$2,275,662</u>	<u>\$ 169,204</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 307,259	\$ 307,259
<u>Fund Balances</u> - July 1, 2017	<u>0</u>	<u>0</u>	<u>1,814,737</u>	<u>1,814,737</u>
<u>Fund Balances</u> - June 30, 2018	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$2,121,996</u>	<u>\$2,121,996</u>

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2018

Budgetary Data

An operating budget is adopted each year for the general fund on a modified accrual basis of accounting.

The Pennsylvania School Code dictates specific procedures relative to adoption of the charter school's budget and reporting of its financial statements, specifically:

- The charter school is required to prepare an operating budget for the succeeding fiscal year.
- The board of directors may make transfers of funds appropriated to any particular item of expenditure during the last nine months of the fiscal year. An affirmative vote of a majority of all members of the board is required.
- Fund balances in the budgetary reserve may be appropriated based on resolutions passed by the Board of Trustees, which authorize the charter school to make expenditures.
- Included in the general fund budget are program budgets as prescribed by the state and federal agencies funding the program. These budgets are approved on a program-by-program basis by the state or federal funding agency.
- At the end of the year, any remaining amount in a budgeted item must be closed, as it is not permissible to carry the balance into the next year.
- The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The expenditures of the School presented on the financial statements are classified by Function.

Attachment 47

Fund Balance Reconciliation 8-30-19

CPDLF

Fund Balance Reconciliation

September 2019 Board Meeting

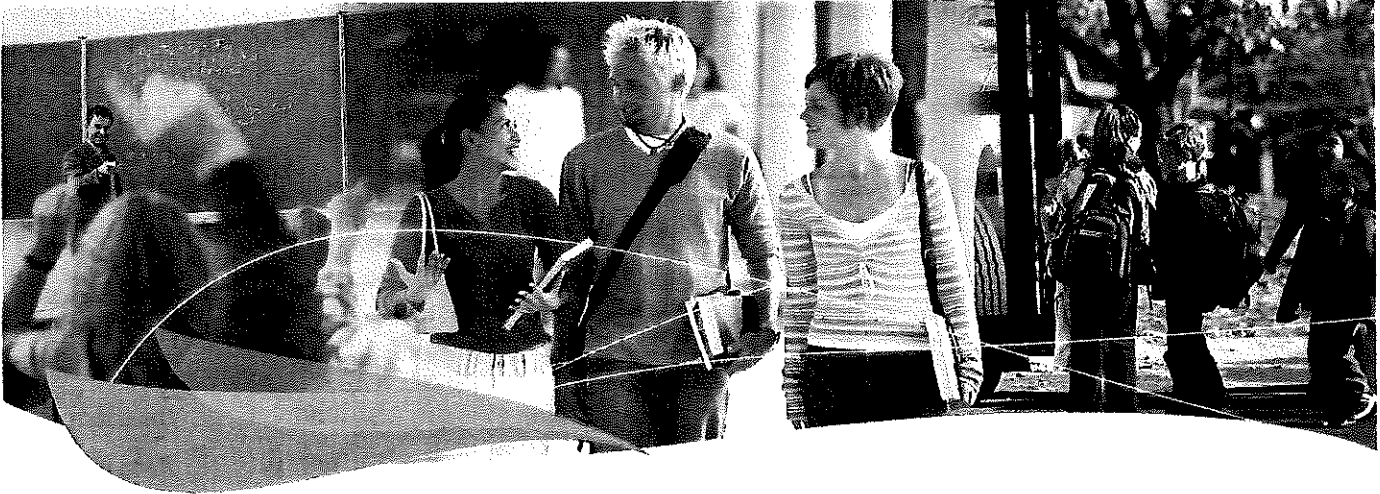
	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	8/30/2019
Beginning Fund Balance	\$1,881,636.00	\$1,889,489.00	\$1,835,260.00	\$1,696,342.00	\$1,324,009.00	\$1,272,877.46	\$1,814,735.86	\$2,121,994.55	\$2,453,282.05
Revenues	\$1,292,540.00	\$1,318,956.00	\$1,685,060.00	\$2,046,676.00	\$2,674,051.41	\$2,644,103.45	\$2,582,920.50	\$2,624,670.72	\$5,948.19
Expenditures	\$1,284,687.00	\$1,373,185.00	\$1,823,583.00	\$2,419,009.00	\$2,725,182.95	\$2,102,245.05	\$2,275,661.81	\$2,293,383.22	\$344,662.76
Ending Fund Balance	\$1,889,489.00	\$1,835,260.00	\$1,696,342.00	\$1,324,009.00	\$1,272,877.46	\$1,814,735.86	\$2,121,994.55	\$2,453,282.05	\$2,114,567.48
Gain/Loss	\$7,853.00	(\$54,229.00)	(\$138,918.00)	(\$372,333.00)	(\$51,131.54)	\$541,858.40	\$307,258.69	\$331,287.50	(\$338,714.57)
Assets	\$2,097,189.00	\$2,005,600.00	\$1,929,015.00	\$1,540,696.00	\$1,530,325.60	\$2,062,374.57	\$2,388,999.35	\$2,805,549.36	\$2,402,033.31
Liabilities	\$207,700.00	\$170,340.00	\$232,673.00	\$216,687.00	\$257,448.14	\$247,638.71	\$267,004.80	\$352,267.31	\$287,465.83
	\$1,889,489.00	\$1,835,260.00	\$1,696,342.00	\$1,324,009.00	\$1,272,877.46	\$1,814,735.86	\$2,121,994.55	\$2,453,282.05	\$2,114,567.48
2 Temporary Positions-Fund Balance								\$ 420,000.00	\$ 420,000.00
Remaining Committed Fund Balance								\$ 1,680,000.00	\$ 1,680,000.00
Unassigned Fund Balance Total								\$353,282.05	\$14,567.48
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

CASH ON HAND 8/30/19	BALANCE
Operating	\$1,705,864.36
Money Market	\$517,113.87
Payroll	\$83,066.34
Total Cash on Hand	\$2,306,044.57

ACCOUNTS RECEIVABLE	BALANCE
Current	\$0.00
1-30 Days	\$0.00
31-60 Days	\$52,632.60
61-90 Days	\$30,558.57
91 and Over Days	
Total Accounts Receivable	\$83,191.17

Attachment 48

Current Insurance Policies



Education Insurance Binder

Prepared for:

Central PA Digital Learning Foundation

Presented by:

Reschini Agency, Inc.

Policy Term: 08/02/2019 - 08/02/2020

Binder Effective: 08/02/2019

Binder Expiration: 09/01/2019



Partnership beyond the policy.™

Commercial Property Coverage

Markel Insurance Company - "A" (XV) AM Best Rating

	Limit	Deductible	Premium
Blanket Limit	\$150,000	\$1,000	\$825
Building and Contents (TIV) @ 100%	\$150,000		
Cause of Loss	SPECIAL (Includes Theft)		
Valuation	Replacement Cost Agreed Value		
Business Income/Extra Expense	\$150,000	72 hours	Included
Pollutant Cleanup and Removal	\$100,000	\$1,000	Included
Honor Roll Elite Commercial Property Enhancement	Per Form	\$1,000	Included
TRIA			\$100
		Property Premium	\$925

Terrorism coverage for newly-acquired locations during the policy period must be separately underwritten.



Partnership beyond the policy.™

Equipment Breakdown Coverage

Markel Insurance Company - "A" (XV) AM Best Rating

	Limit	Deductible	Premium
Equipment Breakdown	\$150,000	\$1,000	\$17
Loss of Income Extra Expense	\$100,000		
Spoilage	\$500,000		
Data Restoration	\$100,000		
Demolition	\$2,000,000		
Expediting Expense	\$500,000		
Hazardous Substance	\$250,000		
Newly Acquired Locations	\$1,000,000		
Computer Equipment	Included		
Increased Cost of Construction	\$2,000,000		
Service Interruption	\$250,000		
CFC Refrigerants	Included		
"Fungus", Wet Rot, Dry Rot And Bacteria	\$15,000		
Excavation Cost	\$25,000		
		Equipment Breakdown Premium	\$100



Partnership beyond the policy.™

Commercial Inland Marine Coverage

Markel Insurance Company - "A" (XV) AM Best Rating

	Limit	Deductible	Premium
EDP Equipment (Incl Software)	\$100,000	\$1,000	\$168
TRIA			\$100
		Inland Marine Premium	\$268

Terrorism coverage for newly-acquired locations during the policy period must be separately underwritten.



Partnership beyond the policy.™

Commercial General Liability Coverage

Markel Insurance Company - "A" (XV) AM Best Rating

	Limit	Deductible	Premium
Each Occurrence	\$1,000,000		\$1,813
Damages to Premises Rented to You	\$100,000		
Medical Expense	\$5,000		
Personal & Advertising Injury Aggregate	\$1,000,000		
General Aggregate per Location	\$2,000,000		
Products-Completed Operations Aggregate	\$2,000,000		
Sexual Misconduct Coverage	\$1,000,000		\$355
Sexual Misconduct Aggregate	\$1,000,000		
Employee Benefits Liability (Claims-made) *	\$1,000,000	\$1,000**	\$250
EBL Aggregate	\$1,000,000		
EBL Retro Date	08/02/2017		
Crisis Management And Public Relations Expense Aggregate	\$300,000		\$250
Crisis Management Expense - Each Crisis Event	\$300,000		
Public Relations Expense Resulting From Crisis Event - Each Crisis Event	\$50,000		
Public Relations Expense Resulting From Adverse Event - Each Adverse Event	\$25,000	\$2,500	
Innocent Party Defense Coverage	\$300,000		
Innocent Party Defense Aggregate	\$300,000		
Counseling Professional Liability Coverage	\$1,000,000		\$105
Counseling Professional Liability Aggregate	\$2,000,000		
Honor Roll Elite Commercial General Liability Enhancements	Per Form	Per Form	\$420
TRIA			\$100
		General Liability Premium	\$3,505

Notes:

*Please refer to the applicable policy form for details regarding the terms of any available extended reporting period.

**Employee Benefits deductible is per employee.

Terrorism coverage for newly-acquired locations during the policy period must be separately underwritten.

Please review this binder carefully. This binder contains only a general description of the coverage(s) and does not constitute a policy/contract. For complete policy information, including exclusions, limitations, and conditions, refer to the policy forms. In the event of a difference between this binder and the policy, the policy will prevail. Specimen policy forms are available upon request and through the Wright Specialty website (<http://www.wrightspecialty.com>).



Partnership beyond the policy.™

Commercial Crime Coverage

Markel Insurance Company - "A" (XV) AM Best Rating

	Limit	Deductible	Premium
Commercial Crime Coverage			
Gov't Employee Theft-Per Loss	\$100,000	\$1,000	\$179
Excess Positions:			
		Crime Premium	\$250



Partnership beyond the policy.™

Commercial Automobile Coverage

Markel Insurance Company - "A" (XV) AM Best Rating

	Limit	Deductible	Premium
Hired Auto			
Liability	\$1,000,000	\$0	Included
Comprehensive	\$25,000	\$500	Included
Collision	\$25,000	\$500	Included
Non-Owned			
Liability	\$1,000,000	\$0	Included
	Total Number of Vehicles Insured		0
	Automobile Premium		\$892



Partnership beyond the policy.™

Educators Legal Liability Coverage (Claims-made)

Markel Insurance Company - "A" (XV) AM Best Rating

	Limit	Deductible	Premium
Educators Legal Liability	\$1,000,000	\$10,000	\$6,669
Educators Legal Liability Aggregate	\$1,000,000		
Non - Monetary Defense	\$100,000	\$10,000	\$1,062
Non - Monetary Defense Aggregate	\$100,000		
Claims Made-Retro Date	07/30/2012		
FLSA Defense Sublimit Of Liability	\$100,000	\$10,000	Included
TRIA			\$100
		Educators Legal Liability Premium	\$7,831

Notes:

Please refer to the applicable policy form for details regarding the terms of any available extended reporting period.

Terrorism coverage for newly-acquired locations during the policy period must be separately underwritten.



Partnership beyond the policy.™

Educators Excess Liability Coverage

Markel Insurance Company - "A" (XV) AM Best Rating

	Limit	Deductible	Premium
Educators Excess Liability	\$1,000,000		\$1,023
Educators Excess Liability Aggregate	\$1,000,000		
TRIA			\$27
Educators Excess Liability Premium			\$1,050

Underlying Policies

	Limit
Markel Insurance Commercial Auto Liability Policy - 1002WSI038914-2	\$1,000,000
Markel Insurance Commercial General Liability Policy - 8502WSI038913-2	\$1,000,000
Markel Insurance Educators Legal Liability Policy - 3602WSI038915-2	\$1,000,000

Terrorism coverage for newly-acquired locations during the policy period must be separately underwritten.



Partnership beyond the policy.™

Policy Period: 8/2/2019 - 8/2/2020
Central PA Digital Learning Foundation

Premium Summary

<u>Lines of Coverage</u>	<u>Policy Number</u>	<u>Payment Plan</u>	<u>Premium</u>
Commercial Property (EPP)	8502WSI038913-2	4 Pay: 25% Down 3 Installments Every 60 Days	\$925
Equipment Breakdown (EPP)	8502WSI038913-2	4 Pay: 25% Down 3 Installments Every 60 Days	\$100
Commercial Inland Marine (EPP)	8502WSI038913-2	4 Pay: 25% Down 3 Installments Every 60 Days	\$268
Commercial General Liability (EPP)	8502WSI038913-2	4 Pay: 25% Down 3 Installments Every 60 Days	\$3,505
Commercial Crime (EPP)	8502WSI038913-2	4 Pay: 25% Down 3 Installments Every 60 Days	\$250
Commercial Auto	1002WSI038914-2	4 Pay: 25% Down 3 Installments Every 60 Days	\$892
Educators Legal Liability	3602WSI038915-2	4 Pay: 25% Down 3 Installments Every 60 Days	\$7,831
Educators Excess Liability	4602WSI038916-2	4 Pay: 25% Down 3 Installments Every 60 Days	\$1,050
		Premium	\$14,821

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Please review this binder carefully. This binder contains only a general description of the coverage(s) and does not constitute a policy/contract. For complete policy information, including exclusions, limitations, and conditions, refer to the policy forms. In the event of a difference between this binder and the policy, the policy will prevail. Specimen policy forms are available upon request and through the Wright Specialty website (<http://www.wrightspecialty.com>).



partnership beyond the policy.™

Policy Period: 8/2/2019 - 8/2/2020
Central PA Digital Learning Foundation

Writing Company: MARTEL INSURANCE COMPANY

Form	Description
Commercial Property Coverage (EPP)	
CP 00 10 10 12	Building & Personal Property Coverage Form
CP 00 30 10 12	Business Income With Extra Expense Coverage Form
CP 00 90 07 88	Commercial Property Conditions
CP 01 40 07 06	Exclusion of Loss Due to Virus or Bacteria
CP 10 30 09 17	Causes of Loss-Special Form
CP 15 25 10 12	Business Income Changes-Educational Institutions
IL 00 03 09 08	Calculation of Premium
IL 00 17 11 98	Common Policy Conditions
IL 00 20 11 85	Effective Time Changes
IL 00 22 05 87	Effective Time Changes-Replacement of 12 Noon
IL 01 66 09 07	Pennsylvania Changes-Actual Cash Value
IL 01 72 09 07	Pennsylvania Changes
IL 02 46 09 07	Pennsylvania Changes - Cancellation and Nonrenewal
IL 09 10 12 03	Pennsylvania Notice
IL 09 35 07 02	Exclusion of Certain Computer-Related Losses
IL 09 52 01 15	Cap On Losses From Certified Acts Of Terrorism Endorsement
MCP 1240 10 16	Honor Roll Elite Commercial Property Enhancement
MCP 1300 04 13	Fungus, Wet Rot, Dry Rot and Bacteria Exclusion
MCP-TERR-1 01 15	Confirmation Of Certified Acts Of Terrorism Coverage – Terrorism Risk Insurance Act
MD 001 07 02	Commercial Lines Policy Declarations Page
MDCP 2001 10 16	Commercial Property Policy Declarations
MIL 1214 09 17	Trade Or Economic Sanctions
MJIL 1000 06 10	Markel Insurance Company Policy Jacket
Equipment Breakdown (EPP)	
MCP 1242 10 16	Equipment Breakdown Coverage
MDCP 2005 10 16	Equipment Breakdown Coverage Form
MIL 1214 09 17	Trade Or Economic Sanctions
Commercial Inland Marine (EPP)	
CM 00 01 09 04	Commercial Inland Marine Conditions
IH 00 75 07 99	Computer Systems Coverage Form
IH 75 02 07 99	Personal Portable Computers
IL 09 10 12 03	Pennsylvania Notice
IL 09 52 01 15	Cap On Losses From Certified Acts Of Terrorism Endorsement
MD 012 09 00	Commercial Inland Marine Coverage Part Declarations
MD 031 11 99	Computer Systems Declarations
MIL 1214 09 17	Trade Or Economic Sanctions
MIM 115 05 10	Mold Exclusion
MIM 123 05 10	Water Exclusion
MIM-TERR-1 01 15	Confirmation Of Certified Acts Of Terrorism Coverage – Terrorism Risk Insurance Act
MJIL 1000 06 10	Markel Insurance Company Policy Jacket
Commercial General Liability Coverage (EPP)	
CG 00 01 04 13	Commercial General Liability Coverage Form
CG 00 68 05 09	Recording and Distribution of Material or Information in Violation of Law Exclusion
CG 04 35 12 07	Employee Benefits Liability Coverage
CG 21 06 05 14	Exclusion-Access or Disclosure of Confidential or Personal Information & Data-Related Liability-With Limited Bodily Injury Exception
CG 21 47 12 07	Employment Related Practices Exclusion

Please review this binder carefully. This binder contains only a general description of the coverage(s) and does not constitute a policy/contract. For complete policy information, including exclusions, limitations, and conditions, refer to the policy forms. In the event of a difference between this binder and the policy, the policy will prevail. Specimen policy forms are available upon request and through the Wright Specialty website (<http://www.wrightspecialty.com>).

CG 21 67 12 04	Fungi or Bacteria Exclusion
CG 21 70 01 15	Cap on Losses from Certified Acts of Terrorism
CG 21 76 01 08	Exclusion of Punitive Damages Related to a Certified Act of Terrorism
CG 21 96 03 05	Silica or Silica-Related Dust Exclusion
CG 24 22 04 13	Amendment of Coverage Territory-Worldwide
CG 25 04 05 09	Designated Location(s) General Aggregate Limit
IL 00 03 09 08	Calculation of Premium
IL 00 17 11 98	Common Policy Conditions
IL 00 21 09 08	Nuclear Energy Liability Exclusion
IL 01 20 10 13	Pennsylvania Changes - Defense Costs
IL 02 46 09 07	Pennsylvania Changes - Cancellation and Nonrenewal
IL 09 10 12 03	Pennsylvania Notice
MD 001 07 02	Commercial Lines Policy Declarations Page
MDGL 1501 10 16	Commercial General Liability Policy Declarations
MGL 1248 10 16	Counseling Professional Liability Coverage
MGL 1275 10 16	Honor Roll Elite Commercial General Liability Endorsement
MGL 1278 10 16	Electronic Chatrooms or Bulletin Boards
MGL 1280 10 16	Trampoline Limitation
MGL 1281 10 16	Sexual Misconduct Coverage and Innocent Insured Defense Only Coverage
MGL 1288 04 17	Limited Coverage For Designated Unmanned Aircraft
MGL 1310 10 16	Exclusion - Students Medical Payments
MGL 1321 02 19	Exclusion - Firearms or Conducted Energy Devices
MGL 1322 10 16	Amendment Of Expected Or Intended Injury Exclusion - Restraint Or Removal Of Students
MGL 1324 10 16	Limited Exclusion - Professional Services with Exceptions for Student Interns and Certain Medical Services
MGL 1541 02 19	Crisis Management And Public Relations Expense Coverages
MGL-TERR-1 01 15	Confirmation Of Certified Acts Of Terrorism Coverage ? Terrorism Risk Insurance Act
MIL 1207 05 15	Two or More Coverage Forms or Policies Issued By Us
MIL 1214 09 17	Trade Or Economic Sanctions
MIL 1301 03 14	Exclusion - Fungi or Bacteria
MIL 1303 05 15	Exclusion - Asbestos
MIL 1304 05 15	Exclusion - Lead
MIL 1305 05 15	Exclusion - Punitive Damages
MJIL 1000 06 10	Markel Insurance Company Policy Jacket

Commercial Crime (EPP)

CR 00 27 11 15	Government Crime Policy-Loss Sustained
CR 02 21 10 10	Pennsylvania Changes
CR 07 50 08 08	Amendment - Delete Provisions Regarding Certain Acts Of Terrorism (Applicable To Crime/Fidelity Only)
CR 20 20 10 10	Calculation of Premium
CR 20 21 10 10	Exclusion of Certain Computer-Related Losses
CR 25 44 10 10	ERISA Inflation Guard
IL 00 03 09 08	Calculation of Premium
IL 00 17 11 98	Common Policy Conditions
IL 01 66 09 07	Pennsylvania Changes - Actual Cash Value
IL 01 72 09 07	Pennsylvania Changes
IL 02 46 09 07	Pennsylvania Changes - Cancellation and Nonrenewal
IL 09 10 12 03	Pennsylvania Notice
MDCR 1000 01 14	Crime Declarations

Commercial Auto

CA 00 01 10 13	Business Auto Coverage Form
CA 01 80 10 13	Pennsylvania Changes
CA 20 54 10 13	Employee Hired Autos
CA 20 55 10 13	Fellow Employee Coverage
CA 23 01 10 13	Explosives
CA 23 84 10 13	Exclusion of Terrorism
CA 23 94 10 13	Silica or Silica-Related Dust Exclusion For Covered Autos Exposure

Please review this binder carefully. This binder contains only a general description of the coverage(s) and does not constitute a policy/contract. For complete policy information, including exclusions, limitations, and conditions, refer to the policy forms. In the event of a difference between this binder and the policy, the policy will prevail. Specimen policy forms are available upon request and through the Wright Specialty website (<http://www.wrightspecialty.com>).

CA 99 33 10 13	Employees as Insureds
CA 99 34 10 13	Social Service Agencies - Volunteers as Insureds
IL 00 03 09 08	Calculation of Premium
IL 00 17 11 98	Common Policy Conditions
IL 00 21 09 08	Nuclear Energy Liability Exclusion
IL 01 20 10 13	Pennsylvania Changes - Defense Costs
IL 02 46 09 07	Pennsylvania Changes - Cancellation and Nonrenewal
IL 09 10 12 03	Pennsylvania Notice
MCA 1229 10 16	Amended Exception - Who is an Insured
MCA 1301 05 15	Exclusion - Abuse or Molestation
MDCA 1008 10 16	Commercial Auto Policy Declarations
MJIL 1000 06 10	Markel Insurance Company Policy Jacket

Educators Legal Liability Coverage

MDPL 1000 10 16	Educators Legal Liability Policy Declarations
MIL 1214 09 17	Trade Or Economic Sanctions
MJIL 1000 06 10	Markel Insurance Company Policy Jacket
MPIL 1007 03 14	Privacy Notice
MPIL 1083 04 15	U.S. Treasury Departments Office Of Foreign Assets Control ("OFAC") Advisory Notice To Policyholders
MPL 0001 10 16	Educators Legal Liability Coverage Form
MPL 1204 10 16	Deductible Applicable to Defense Expenses
MPL 1206 10 16	Amendment Of Notice Requirement For Public School Districts
MPL 1215 10 16	Cap On Losses From Certified Acts Of Terrorism
MPL 1263 02 19	Notice of Wrongful Acts
MPL 1303 10 16	Exclusion - Crisis Management Coverage
MPL 1325 02 19	Exclusion - Firearms or Conducted Energy
MPL 1425-PA 10 16	Pennsylvania Amendatory
MPL 1700 10 16	ELL Coverage Form Table of Contents
MPL-TERR-1 01 15	Confirmation Of Certified Acts Of Terrorism Coverage - Terrorism Risk Insurance Act

Educators Excess Liability

MDIL 1001 08 11	Forms Schedule
MDUB 1002 10 16	Commercial Excess Liability Policy Declarations
MDUB 1003 10 16	Schedule of Underlying Insurance
MIL 1214 09 17	Trade Or Economic Sanctions
MJIL 1000 06 10	Markel Insurance Company Policy Jacket
MPIL 1007 03 14	Privacy Notice
MPIL 1083 04 15	U.S. Treasury Departments Office Of Foreign Assets Control ("OFAC") Advisory Notice To Policyholders
MUB 0002 10 16	Commercial Excess Liability Policy
MUB 1214 10 16	Cap on Losses from Certified Acts of Terrorism
MUB 1220-EBL 10 16	Claims-Made Insurance Following Form
MUB 1220-ELL 10 16	Claims-Made Insurance Following Form
MUB 1367 10 16	Exclusion - Nuclear Energy
MUB 1376 10 16	Exclusion - Auto No-Fault or Similar Laws
MUB 1379 10 16	Exclusion - Punitive Damages
MUB 1383 10 16	Exclusion - Unmanned Aircraft
MUB 1391 02 19	Excl-Crisis Mgmt And Public Relations
MUB 1402-PA 10 16	Pennsylvania Amendatory
MUB-TERR-1 01 15	Confirmation of Certified Acts of Terrorism Coverage - Terrorism Risk Insurance Act

Please review this binder carefully. This binder contains only a general description of the coverage(s) and does not constitute a policy/contract. For complete policy information, including exclusions, limitations, and conditions, refer to the policy forms. In the event of a difference between this binder and the policy, the policy will prevail. Specimen policy forms are available upon request and through the Wright Specialty website (<http://www.wrightspecialty.com>).

Central PA Digital Learning Foundation
580 Foot of Ten Road
Duncansville, PA 16635

Policy Number: 8502WS038913-2
Effective Date: 8/2/2019
Expiration Date: 8/2/2020

SCHEDULE OF INLAND MARINE

Category	Item	Coverage Limit	Deductible	Written Premium
EDP Equipment (Incl Software)		\$100,000	\$1,000	\$168
			Total Annual Premium:	\$268

Central PA Digital Learning Foundation
580 Foot of Ten Road
Duncansville, PA 16635

Policy Number: 8502WS038913-2
Effective Date: 8/2/2019
Expiration Date: 8/2/2020

MARKEL INSURANCE COMPANY STATEMENT OF VALUES

Location	Building	Address	Building Value	Contents Value
1	- 1 Office	580 Foot Of Ten Rd Duncansville, PA 16635	\$0	\$100,000
2	- 1 Leased Office	2123 West Main Street Stroudsburg, PA 18360	\$0	\$50,000
			\$0	\$150,000

* Not Included In Blanket

TIV @ 100%

\$150,000

Please sign and date the form.

Authorized Officer _____

Date _____

Attachment 49

Sample Full Time and Part Time
Offer of Employment Letters



August 12, 2019

Re: Offer of Employment

Dear ,

I am pleased to extend to you this offer of [job title] position within the Central Pennsylvania Digital Learning Foundation Charter School (the "Charter School") organization during the 2019-2020 school year pursuant to the following terms and conditions.

1. **Title.** You will be employed as Exempt, Full Time for 10 months (192 of days) in the position of Learning Guide. You will report directly to Mrs. Kimberly Salyards.
2. **Salary.** You will be paid an annualized salary of \$, payable on a biweekly basis. Please see attached pay schedule.
3. **Benefits.** You will be eligible to participate in the Charter School's benefits program, which includes the following:
 - Health insurance
 - Vision insurance
 - Dental insurance
 - Life insurance
 - 5 PTO days
 - 5 Sick days
 - PSERS

Be advised that the benefits listed may be subject to change at the Charter School Board of Trustee's discretion. For questions regarding benefits, please contact Michele Snowberger (msnowberger@cpdlf.org).

4. **Responsibilities.** You will be required to fulfill the responsibilities and duties as listed in the attached job description for this position.

5. **Acceptance of Employment.** To accept this offer along with the terms and conditions as described in this letter, you must reply via to the hr@cpdlf.org email account stating that you accept by August 16, 2019.

CONNECT ∞ ENGAGE ∞ EMPOWER

580 FOOT OF TEN ROAD, DUNCANVILLE, PA 16635
855-GO2-CYBER * Local - (814)682-5258 * Fax (814)702-0433
www.cpdlf.org



6. At-Will Employment. Your employment with the Charter School is on an at-will basis, which means that either you or the Charter School may terminate the employment relationship at any time for any reason or for no reason at all.

Please note that this offer of continued employment will remain in effect until the end of the 2019-2020 school year and is contingent upon maintaining satisfactory job performance.

Thank you for your commitment to the Central Pennsylvania Digital Learning Foundation Charter School and we are looking forward to you continuing to be an integral part of a team centered on the learner.

Sincerely yours,

Dr. Aiko Malynda Maurer, CEO

Enclosures:

- 2019-20 Pay Schedule
- 2019-20 Calendar
- [Job Description]

AGREED TO AND ACCEPTED THIS ____ DAY OF August 2019.

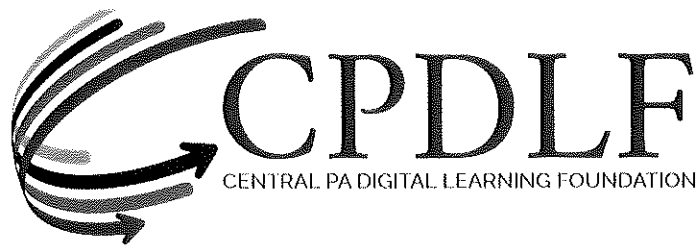
SIGNATURE: _____

PRINTED NAME: _____

Note: An email acceptance in response is acceptable in place of returning this signed copy.

CONNECT ∞ ENGAGE ∞ EMPOWER

580 FOOT OF TEN ROAD, DUNCANVILLE, PA 16635
855-GO2-CYBER * Local - (814) 682-5258 * Fax (814) 702-0433
www.cpdf.org



August 12, 2019

Re: Offer of Employment

Dear ,

I am pleased to extend to you this offer of [job title] position within the Central Pennsylvania Digital Learning Foundation Charter School (the "Charter School") organization during the 2019-2020 school year pursuant to the following terms and conditions.

1. **Title.** You will be employed as Exempt, Part Time for 10 months (192 of days) in the position of Instructor. You will report directly to Mrs. Kimberly Salyards.
2. **Salary.** You will be paid an annualized salary of \$, payable on a biweekly basis. Please see attached pay schedule.
3. **Benefits.** You will be eligible to participate in the Charter School's benefits program, which includes the following:
 - PSERS

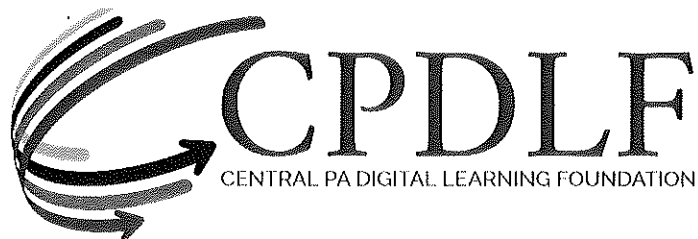
Be advised that the benefits listed may be subject to change at the Charter School Board of Trustee's discretion. For questions regarding benefits, please contact Michele Snowberger (msnowberger@cpdlf.org).

4. **Responsibilities.** You will be required to fulfill the responsibilities and duties as listed in the attached job description for this position.
5. **Acceptance of Employment.** To accept this offer along with the terms and conditions as described in this letter, you must reply via to the hr@cpdlf.org email account stating that you accept by August 16, 2019.
6. **At-Will Employment.** Your employment with the Charter School is on an at-will basis, which means that either you or the Charter School may terminate the employment relationship at any time for any reason or for no reason at all.

Please note that this offer of continued employment will remain in effect until the end of the 2019-2020 school year and is contingent upon maintaining satisfactory job performance.

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855-GO2-CYBER * Local - (814) 682-5258 * Fax (814) 702-0433
www.cpdlf.org



Thank you for your commitment to the Central Pennsylvania Digital Learning Foundation Charter School and we are looking forward to you continuing to be an integral part of a team centered on the learner.

Sincerely yours,

Dr. Aiko Malynda Maurer, CEO

Enclosures:

2019-20 Pay Schedule

2019-20 Calendar

[Job Description]

AGREED TO AND ACCEPTED THIS ____ DAY OF August 2019.

SIGNATURE: _____

PRINTED NAME: _____

Note: An email acceptance in response is acceptable in place of returning this signed copy.

CONNECT ∞ ENGAGE ∞ EMPOWER

580 FOOT OF TEN ROAD, DUNCANSVILLE, PA 16635
855-GO2-CYBER * Local - (814) 682-5258 * Fax (814) 702-0433
www.cpdlf.org

Attachment 50

Fusia Dance Sublease

SUBLEASE AGREEMENT

THIS SUBLEASE AGREEMENT (the "Sublease") is made this 10th day of January, 2019, by and between FUSIA, LLC ("Tenant"), and Central Pennsylvania Digital Learning Foundation Charter School ("Subtenant").

RECITALS:

WHEREAS, pursuant to a Lease Purchase Agreement dated March 3, 2017 and amended January 9, 2019 between CK Entities, LLC (the "Landlord") and Tenant (the "Lease"), the Landlord leases that certain property located at 2123 West Main Street, Stroudsburg, PA 18360 to Tenant ("Leased Property"); and

WHEREAS, Tenant desires to sublease a portion of the Leased Property to Subtenant; and

WHEREAS, Subtenant desires to sublease a portion of the Leased Property.

NOW THEREFORE, in consideration of the mutual covenants herein and each intending to be legally bound hereby, the parties agree as follows:

1. **Demised Premises.** The Tenant hereby leases to the Subtenant and Subtenant hereby rents from Tenant all that certain class room and office space of approximately 2,000 square feet in the Leased Property, more fully described by the floor plan attached hereto as Exhibit "A" and incorporated herein as if fully set forth, together with the right to use the restrooms, driveways, sidewalks, and parking areas, along with designated other common areas (hereafter referred to as the "Demised Premises"). The Demised Premises shall be occupied and used by the Subtenant in the operation of a cyber charter school for students ages five to twenty-one years of age (the "Permitted Use").
2. **Term of Sublease.** The initial term of this Sublease shall be for the period of three (3) years commencing on the later of January 1, 2019 or thirty (30) days following the date of written approval by the Pennsylvania Department Education ("PDE") of Subtenant's occupancy of the Leased Property ("PDE Approval") and ending 36 months after the commencement date ("Initial Term").
3. **Renewal Term.** Upon expiration of the Initial Term, Subtenant shall have the option to renew this Sublease, under the same terms and conditions, for a three (3) year term beginning simultaneously with the end of the Initial Term (the "Renewal Term"). Subtenant may exercise the option for the Renewal Term only by written notice delivered to Tenant not less than one hundred twenty (120) days' prior to the expiration of the Initial Term. Upon receipt of any notice of Renewal, Tenant shall provide a copy of same to Landlord. The Initial Term and any Renewal Term shall be referred to as the "Term".

4. **Termination During Renewal Term.** After the expiration of the Initial Term, this Sublease may be terminated (a) at any time upon the mutual agreement of the parties or (b) by Subtenant for any reason upon one hundred eighty (180) days' written notice delivered to Tenant.

5. **Rent.**

(a) **BASE RENT.** The yearly base rent is payable in equal monthly installments as noted below in the rent schedule (the "Base Rent"), and "Additional Rent" (as defined in hereinafter at Sections 5(b) and 7) and any other charges are due on the first of each month (the "Due Date") and shall be paid to Tenant by Subtenant without notice or demand and without abatement, deduction or setoff. From time to time herein, the Base Rent and the Additional Rent are referred to collectively as the "Rent".

Monthly Rent Schedule

LEASE YEAR	RENT PER MONTH
1	\$3,200/mo. (\$1.60/sq. ft.)
2	\$3,200/mo. (\$1.60/sq. ft.)
3	\$3,200/mo. (\$1.60/sq. ft.)

(b) **ADDITIONAL RENT ATTRIBUTABLE TO LATE CHARGES.** In the event Tenant has not received the monthly rent payment within thirty (30) calendar days after the Due Date, Tenant shall be entitled to assess and collect, as additional rent, a late charge of five (5%) percent of such total monthly installment (including Base Rent, and all Additional Rent, and all other charges due) and an additional five (5%) percent for each and every month the balance remains unpaid.

6. **Use of Premises.**

(a) Subtenant shall have the right to occupy and use the Demised Premises solely for the Permitted Use and for no other purpose whatsoever without the prior written consent of the Tenant.

(b) Subtenant shall use the Premises in a careful, safe and proper manner, and shall, at its expense, obtain and maintain all licenses and certificates required by applicable law for the Permitted Use.

(c) Subtenant covenants and agrees to comply with any and all obligations of the Tenant under the Lease regarding the Demised Premises.

- (d) The terms of this Sublease are conditioned upon Subtenant, at its sole cost and expense, obtaining PDE Approval on or before June 30, 2019. In the event Subtenant is unable to obtain PDE Approval on or before the date set forth herein, this Sublease shall terminate on June 30, 2019 and the terms of this Sublease shall not be enforceable by either party against the other.
7. **Additional Rent Due to Utilities.** Except as provided for herein (Water, Electric, Heat, Garbage and Snow Removal), Tenant shall pay all public utilities and other services (including electrical, heating, cooling, pest control, light bulb replacement, fire-monitoring protection and school security) rendered or furnished to the Demised Premises. Subtenant shall be responsible to pay for all janitorial/custodial, long distance telephone services, school security systems installed by Subtenant, all furnishing, light bulbs, fixtures, and Subtenant's equipment within the Demised Premises, and any computer line services which are exclusively dedicated to Subtenant's use and/or separately ordered by Subtenant.
8. **Furniture, Equipment and Fixtures.** Subtenant may use all furniture, equipment and fixtures currently located at the Demised Premises, if any, including facsimile service and copier service. Ownership of such furniture, equipment and fixtures shall remain in the Tenant. Subtenant may bring such furniture or equipment as it deems necessary. Ownership of Subtenant's furniture or equipment shall remain in Subtenant, and shall be removable by Subtenant on termination of this Agreement.
9. **Insurance.** Subtenant, at its sole cost and expense, shall obtain a comprehensive general liability insurance policy with limits of at least \$1,000,000 per occurrence with a \$3,000,000 annual aggregate. Such insurance policy shall: (a) be written with a company authorized to engage in the business of general liability and property insurance in the Commonwealth of Pennsylvania; (b) name the Tenant and Landlord as an additional insureds in said policy; and (c) provide not less than thirty (30) days prior written notice of cancellation to Tenant. There shall be delivered to the Tenant and Landlord a copy of the insurance certificate as evidence that Tenant and Landlord have been named as additional insureds and that the insurance premium has been paid. Subtenant is responsible for all personal or other property owned, installed or maintained by Subtenant. The Tenant is not responsible or liable for any damage to such property owned, installed or maintained by Subtenant. Subtenant shall carry insurance adequate to replace all such personal property, equipment or other items.
10. **Maintenance of Demised Premises.** Subtenant shall be responsible for the maintenance of the Demised Premises, and shall keep it in good condition and repair, reasonable wear and tear excepted; however, Subtenant shall not be responsible for any damages to the Demised Premises caused by any other tenant or subtenant of the Leased Property. Tenant shall be responsible to maintain, restore and keep in good repair and condition all exterior parts and portions, all load-bearing walls, the roof, super-structure, foundation, and all other structural components or parts of the building of which the Demised Premises are a part, and all heating, ventilation,

plumbing, electrical, and air-conditioning systems, equipment, fixtures and apparatus of, in, for or about the Demised Premises, whether located inside or outside thereof, except for reasonable wear and tear and any damage thereof caused by any act of negligence of Subtenant, its employees, agents, invitees, licensees, or contractors, in which event such damage shall be promptly repaired at the sole cost and expense of Subtenant. Tenant shall be responsible for snow removal of the sidewalks and parking area in connection with the Demised Premises.

11. **Right of Inspection.** Tenant or Landlord, and their respective agents and employees, may enter the Demised Premises at reasonable times and upon reasonable written notice during normal business hours for the purpose of inspection of the Demised Premises, with due consideration for the business of Subtenant and in such a manner so as to avoid the disruption of Subtenant's business.
12. **Alterations.** Tenant shall perform those alterations to the Demised Premises set forth in Exhibit "B" and approved by the Landlord prior to the commencement of the Initial Term. Subtenant shall not make any alterations to the Demised Premises without the prior written consent of Tenant and Landlord. If Subtenant shall desire to make alterations, plans shall first be submitted to and approved by Tenant, and all work and installations shall be performed by Subtenant, at its sole expense, in accordance with approved plans and any requirements under the Lease. All work shall be done in a good and workman like manner, the structural integrity of the Demised Premises shall not be impaired, and no liens shall attach to the Demised Premises by reason thereof. Subtenant shall obtain, at its expense, all permits required for any alterations.
13. **Signage.** Subject to local ordinances and approvals, Subtenant shall have the right to place signage on the wall and/or door(s) at the entrance to the Demised Premises. Subtenant, at its sole cost and expense, shall be responsible for securing any permits, if applicable, for installation of such signage.
14. **Indemnification.**
 - (a) Subtenant shall indemnify fully and save, defend and hold forever harmless Tenant, its directors, officers, employees and agents, from and against any and all actions, causes of action, proceedings, suits, claims demands, losses, damages, liabilities, expenses, and any other charges, of any kind or nature whatsoever, including costs of litigation and attorneys' fees, which Tenant may at any time sustain or incur, or be held responsible or liable to pay or bear, by reason of or in consequence of (i) injury to person or property sustained by anyone in and about the Demised Premises when the Subtenant is occupying the Demised Premises; (ii) any act or omission of Subtenant; or (iii) any failure by Subtenant to comply with any term or condition of this Sublease. Notwithstanding the foregoing, Subtenant's indemnification obligations set forth herein shall not apply when such liabilities, claims, demands, actions, proceedings, costs, expenses or damages arise from the gross negligence or willful misconduct of Tenant.

- (b) Subtenant shall indemnify fully and save, defend and hold forever harmless Landlord, its directors, officers, employees and agents, from and against any and all actions, causes of action, proceedings, suits, claims demands, losses, damages, liabilities, expenses, and any other charges, of any kind or nature whatsoever, including costs of litigation and attorneys' fees, which Landlord may at any time sustain or incur, or be held responsible or liable to pay or bear, by reason of or in consequence of (i) injury to person or property sustained by anyone in and about the Demised Premises when the Subtenant is occupying the Demised Premises; (ii) any act or omission of Subtenant; or (iii) any failure by Subtenant to comply with any term or condition of this Sublease. Notwithstanding the foregoing, Subtenant's indemnification obligations set forth herein shall not apply when such liabilities, claims, demands, actions, proceedings, costs, expenses or damages arise from the gross negligence or willful misconduct of Landlord.
- (c) Tenant shall indemnify fully and save, defend and hold forever harmless, agrees to indemnify and hold Subtenant, its directors, officers, employees and agents, from and against any and all actions, causes of action, proceedings, suits, claims demands, losses, damages, liabilities, expenses, and any other charges, of any kind or nature whatsoever, including costs of litigation and attorneys' fees, which Subtenant may at any time sustain or incur, or be held responsible or liable to pay or bear, by reason of or in consequence of any failure on the part of the Tenant to comply with any term or condition of this Sublease. Tenant shall not be responsible or liable for any damage or injury to Subtenant or to any of Subtenant's agents, servants, employees, invitees, clients or patients unless said damage or injury arises from the negligence or willful misconduct of Tenant.

15. Casualty.

- (a) In the event that the Demised Premises are totally destroyed by fire or other casualty, to such extent that same cannot be repaired or restored within a reasonable period of time, this Sublease shall absolutely cease and terminate, and the rent shall abate for the balance of the term.
- (b) In the event that the Demised Premises are partially destroyed or damaged by fire or other casualty and the Demised Premises can be restored to its condition immediately prior to such casualty within a reasonable time, Tenant may, at its option, restore the same with reasonable promptness, reserving the right to enter upon the Demised Premises for that purpose. Tenant also reserves the right to enter upon the Demised Premises whenever necessary to repair damage caused by fire or other casualty to the building of which the Demised Premises is a part, even though the effect of such entry may be to render the Demised Premises or a part thereof untenable. In either event, the rent shall be apportioned and suspended during the time Tenant is in possession, taking into account the proportion of the Demised Premises rendered untenable and the duration of the Subtenant's possession.

- 16. Condemnation.** If during the term of this Sublease all or a substantial part of the Demised Premises shall be taken by or under power of eminent domain, this Sublease shall terminate as of, and the rent shall be apportioned to and abate from and after, the date of taking. Subtenant shall have no right to participate in any award or damages for such taking and hereby assigns all of its right, title and interest therein to Tenant.
- 17. Default by Subtenant.** Any of the following events shall constitute a default by Subtenant (hereinafter referred to as an "Event of Default"):
- 17.1 Payment. If the Rent (Base Rent or Additional Rent) shall not be paid within a period of thirty (30) days after written notice of Subtenant's failure to pay when due;
- 17.2 Other Terms, Covenants or Conditions. If Subtenant shall continue to be in default under any of the other terms, covenants or conditions of this Sublease not specified in this Section for thirty (30) days after written notice from Tenant; provided, however, that if such default is susceptible of cure but cannot reasonably be cured within such 30-day period and provided further that Subtenant shall have commenced to cure such default within such 30-day period and thereafter diligently and expeditiously proceeds to cure the same, such 30-day period shall be extended for such time as is reasonably necessary for Subtenant in the exercise of due diligence to cure such default, such additional period not to exceed sixty (60) days;
- 17.3 Insurance. If Subtenant shall fail to maintain the insurance requirements herein that is not corrected within a period of thirty (30) days after written notice of such failure for Tenant;
- 17.4 Use. If Subtenant shall use or occupy the Demised Premises for any purpose other than set forth herein that is not corrected within a period of thirty (30) days after written notice of such failure by Tenant;
- 17.5 Alterations. If Subtenant shall make any alterations to the Demised Premises not in accordance with this Sublease or the Lease that is not corrected within a period of thirty (30) days after written notice of such failure by Tenant;
- 17.6 Repairs and Maintenance. If Subtenant does not maintain and repair the Demised Premises in accordance with the provisions herein or the Lease that is not corrected within a period of thirty (30) days after written notice of such failure by Tenant;
- 17.7 Involuntary Bankruptcy. The entry of a decree or order for relief by a court having jurisdiction against or with respect to Subtenant in an involuntary case under the federal bankruptcy laws or any state insolvency or similar laws ordering the liquidation of Subtenant or reorganization of Subtenant or of Subtenant's business and affairs, or the appointment of a receiver, liquidator,

assignee, custodian, trustee, or similar official for Subtenant or any of Subtenant's property, including but not limited to the Demised Premises, and the failure to have such decree, order or appointment discharged or dismissed within a period of thirty (30) days from the date of entry; or

17.8 Voluntary Bankruptcy. The commencement by Subtenant of a voluntary case under the Federal Bankruptcy Laws or any state insolvency or similar laws or the consent by Subtenant to the appointment or taking possession by a receiver, liquidator, assignee, trustee, custodian or similar official for Subtenant or any of Subtenant's property, including but not limited to the Demised Premises, or the making by Subtenant of an assignment for the benefit of, creditors, or the failure by Subtenant generally to pay Subtenant's debts as and when they become due.

18. Remedies Upon Subtenant Default. Upon an Event of Default, Tenant, in addition to any and all legal and equitable remedies it may have, shall have the following remedies:

18.1 Termination; Possession of Demised Premises. At any time after default, without notice, to declare this Sublease terminated and enter the Demised Premises with or without legal process; and in such event Tenant shall have the benefit of all provisions of law now or hereafter in force respecting the speedy recovery of possession from Subtenant's holding over or proceedings in eviction, and Subtenant waives any and all provisions for notice under such laws.

18.2 Damages. Notwithstanding such reentry and/or termination, Subtenant shall immediately be liable to Tenant for the sum of the following: (i) all Rent (whether Base Rent, or Additional Rent) then in arrears, without apportionment to the termination date; (ii) all other liabilities of Subtenant and damages sustained by Tenant as a result of Subtenant's default, including but not limited to, the reasonable costs of reletting the Demised Premises and any broker's commissions payable as a result thereof; and (iii) the amount of the Base Rent and Additional Rent under this Sublease at the times herein stipulated for payment of Base Rent and Additional Rent for the balance of the term, less any amount received by Tenant during such period from others to whom the Demised Premises may be rented on such terms and conditions and at such rentals as Tenant, in its reasonable discretion, shall deem proper.

18.3 Right of Entry. Tenant, Landlord or a Mortgagee, if any, and their respective agents, employees, including any builder or contractor employed by Tenant, shall have the absolute and unconditional right, license and permission, at any and all reasonable times, upon reasonable written notice, to enter and inspect the Leased Premises or any part thereof, and at the option of Tenant, to make such reasonable repairs and/or changes in the Leased Premises as Tenant may deem necessary or proper and/or to enforce and carry out any provision of this Sublease.

- 19. Default by Tenant.** In addition to any other right or remedy of Subtenant provided in this Sublease, if Tenant shall fail to perform or observe any material covenant or condition herein contained, Subtenant may, after thirty (30) days written notice to Tenant, perform the same for Tenant's account or terminate this Sublease. If Subtenant elects to perform the same for Tenant's account, the amount of any sums paid by Subtenant for such purpose shall be immediately paid by Tenant to Subtenant. If Tenant shall fail to pay same immediately, Subtenant may deduct the amount of such sum paid in curing Tenant's default from the rent due on the next or any subsequent month. If Subtenant elects to terminate this Sublease pursuant to this Paragraph, Subtenant may give Tenant a thirty (30) day written notice of termination, and the Sublease shall terminate without other or further liability as between Tenant and Subtenant unless Tenant shall cure said default prior to such termination. In the event of termination, any prepaid rent shall be promptly refunded to Subtenant.
- 20. Tenant's Right to Perform Subtenant Covenants.** If Subtenant shall fail to perform any covenant or duty required of it by this Sublease or by law, Tenant shall have the right but not the obligation to perform the same, and if necessary to enter the Demised Premises for such purposes with reasonable written notice. The reasonable cost thereof to Tenant shall be deemed to be additional rent hereunder payable by Subtenant, and Tenant shall have the same rights and remedies with respect to such additional rent as Tenant has with respect to the rental reserved hereunder.
- 21. Relationship of Parties.** Nothing contained in this Sublease shall be deemed or construed by the parties hereto or by any third party to create the relationship of principal and agent or of partnership or of joint venture or of any association whatsoever between Tenant and Subtenant, it being expressly understood and agreed that neither the computation of rent nor any other provisions contained in this Sublease nor any act or acts of the parties hereto shall be deemed to create any relationship between Tenant and Subtenant or Landlord and Subtenant other than the relationship of Tenant and Subtenant and Landlord and Subtenant, respectively.
- 22. Compliance with Lease.** The Subtenant shall comply with all applicable provisions of the Lease. This Sublease may not be modified without the prior written consent of Landlord as provided in the Lease. If the Lease shall terminate before the expiration of this Sublease, the Subtenant will, solely at Landlord's option and only upon the express written notice of attornment from Landlord, attorn to Landlord and waive any right the Subtenant may have to terminate the Sublease or surrender possession thereunder as a result of the termination of Lease. If the Subtenant receives a written notice from Landlord stating that Tenant is in default under the Lease, the Subtenant shall thereafter pay all rent under the Sublease directly to Landlord until such default has been cured. Any attempt or offer by Subtenant to attorn to Landlord shall not be binding or effective without the express written consent of Landlord.

23. Subordination. This Sublease shall be subject and subordinate to all of the terms and provisions of the Lease and the rights of Landlord. This Sublease shall be subject to and subordinate at all times to the lien of any Mortgages and/or deeds of trust now or hereafter placed or imposed upon the Demised Premises, unless the mortgagee of such mortgage or the holder of such deed of trust elects to have Subtenant's interest hereunder superior to the interest of the Mortgagee of such Mortgage or the holder of such deed of trust. This subordination provision shall be self-operative and no further instrument of subordination shall be required. Subtenant agrees to execute any documents which are required to effect such subordination. Subtenant further hereby constitutes and appoints Tenant as Subtenant's attorney in fact to execute any such instrument for and on behalf of Subtenant.

24. Notices. All notices, demands, consents or approvals which may or require to be given by party to the other hereunder shall be in writing and shall be deemed properly given only by: (i) personal delivery; (ii) sent by Federal Express or other nationally recognized overnight delivery service; or (iii) deposited in the United States mail, certified mail, return receipt requested with postage prepaid:

If to Tenant: FUSIA, LLC
2123 West Main Street
Stroudsburg, PA 18360
Attn: Francesca Marinaro

If to Subtenant: Central Pennsylvania Digital Learning
Foundation Charter School
580 Foot of Ten Road
Duncansville, PA 16635
Attn: Malynda Maurer

If to Landlord: CK Entities Properties and Development, LLC
4735 Butler Street
Pittsburgh, PA 15206

with courtesy copy to:
Joshua E. Pollak, Esq.
Latsha Davis & McKenna
350 Eagleview Boulevard, Suite 100
Exton, PA 19341

Tenant shall provide a copy to Landlord, upon receipt by Tenant or upon issuance by Tenant, of all notices, demands, consents or approvals which may be or are required to be given by either party hereunder.

25. Supervening Law. If any federal, state or local governmental agency (or their representatives) passes, issues or promulgates any law, rules, regulation, standard or interpretation, including standards and interpretations of existing law, or any court of competent jurisdiction renders any decision or issues any other pronouncement, at any time while this Sublease is in effect, which results in this Sublease or a provision(s) of this Sublease being construed as violating federal, state or local law, or which could reasonably result in such a construction, or which otherwise significantly affects either party's rights or obligations hereunder, then either party may give the other notice of intent to amend this Sublease to the satisfaction of both parties, to address such prohibition, restriction, limitation or change. If this Sublease is not so amended in writing within thirty (30) days after the delivery of the notice of intent to amend, this Sublease shall terminate as of midnight on the thirtieth day after said notice was delivered.

26. Regulatory Compliance.

(a) General. The parties intend and agree that all amounts paid under this Sublease are intended to reflect and do reflect fair market value for the services rendered.

(b) Representations and Warranties of Subtenant. (i) Subtenant represents and warrants that it is and shall remain throughout the term of this Sublease in compliance with all applicable federal and state laws and regulations related to this Sublease and the services to be provided at the Demised Premises, including without limitation, statutes and regulations related to the provision of cyber charter school at a facility. (ii) As a material condition of this Sublease, Subtenant further represents and warrants that its agents and employees providing services at the Demised Premises shall maintain current licensures and certifications as may required by applicable law.

(c) Representations and Warranties of Tenant. (i) Tenant represents and warrants that it is and shall remain throughout the Term of this Sublease in compliance with all terms and conditions of the Lease. (ii) As a material condition of this Sublease, Tenant further represents and warrants that any employee, contractor, or agent of Tenant that has direct contact with children (as defined by 22 Pa. Code § 8.1), shall submit the following documents to Subtenant before Tenant permits that employee, contractor, or agent upon the Leased Premises during the term of this Agreement: (1) an FBI and state report of criminal history record information as provided for in Section 111 of the Pennsylvania School Code of 1949; and (2) an official clearance statement regarding child injury or abuse as required by 23 Pa. C.S. § 6354 et seq.

27. Waiver. No act or forbearance or failure to insist upon prompt performance of any of the terms of this Sublease shall be construed as a waiver of any of the rights granted to Tenant, or as a limit on Tenant's ability to strictly enforce all of the provisions of this Lease. Any waiver by the Tenant shall not be construed as a continuing waiver of any breach of this agreement.

28. Miscellaneous.

(a) Successors and Assigns. Subtenant covenants and agrees not to assign this Sublease, in whole or in part, without the prior written consent of Tenant and Landlord in compliance with the Lease.

(b) Entire Agreement. This writing contains the entire agreement between the parties hereto, and no modification of this Sublease shall be binding unless such modification shall be in writing and signed by the parties hereto.

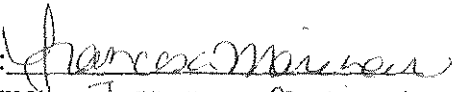
(c) Governing Law. This Sublease shall be governed by, construed under and enforced in accordance with the laws of the Commonwealth of Pennsylvania.

(d) Severability. Each provision contained in this Sublease shall be construed as being independent of each other provision contained herein and non-compliance with any one provision shall not be deemed to excuse compliance with any or all other provisions. If any provision of this Sublease is determined by a judicial or administrative tribunal of proper jurisdiction to be invalid or unenforceable, such provision shall be severed and the balance of this Lease Agreement shall remain in full force and effect.

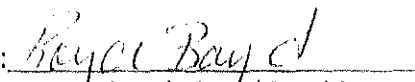
[SPACE INTENTIONALLY LEFT BLANK; SIGNATURE PAGE TO FOLLOW.]

IN WITNESS WHEREOF, the Tenant and Subtenant, each intending to be legally bound hereby, have caused this Sublease to be duly signed upon the day, month and year first above written.

**TENANT:
FUSIA, LLC**

By: 
Name: Francesca Minerva
Title: Studio Owner

**SUBTENANT:
Central Pennsylvania Digital Learning
Foundation Charter School**

By: 
Ms. Royce Boyd, Board President

By: 
Mr. Michael Strasser, Board Secretary