

21ST CENTURY CYBER CS

Cyber Charter School Renewal Application | 2024 - 2029

Profile and Plan Essentials

Cyber Charter School Renewal Application Profile

Cyber Charter School Name

21st Century Cyber CS

AUN

124150002

Federal Employee Identification Number

233086998

Vendor Identification Number

0000693061

School Address

1245 Wrights Lane

City

West Chester

State

PA

Zip Code

19380

County

Chester

Intermediate Unit

24

Charter Start Date

2001-07-01

Date Current Charter Expires

2024-06-30

Chief Executive Officer (CEO) Name

Dr Matthew Flannery

Phone Number

(484)875-5458

Extension

Email

mflannery@21cccs.org

Single Point of Contact

Single Point of Contact Name

Mr. Jason Palaia

Single Point of Contact Email

jpalaia@21cccs.org

Single Point of Contact Phone Number

484-875-5400

Single Point of Contact Extension

5482

Application Facts

Grades Ranges

Grades Educated

6, 7, 8, 9, 10, 11, 12

Current and Projected Student Enrollment

2022-2023

1762

2023-2024

1725

2024-2025

1825

2025-2026

1925

2026-2027

2025

Is there an increase from one year to another?

Yes

Is the increase due to addition of grade level(s)?

No

Current and Projected Staffing Levels

2022-2023

159

2023-2024

127 with several open positions.

2024-2025

158

2025-2026

158

2026-2027

158

Is there an increase from one year to another?

No

Has the number of staff changed since the last Charter School Annual Report?

Yes

Explanation of Staff Changes

The 127 staff members are current 21st Century Cyber Charter School employees. This does not include contracted services. As of September 28th, we have thirty one (31) open positions, full and part time, that we are actively looking to fill. there is a decrease of one position from 2022-2023 to 2023-2024 due to the elimination of an account. 21CCCS is experiencing the same issues with staffing that most school districts across the state continue to struggle with. There are fewer college graduates with teaching degrees which has a heavy impact on filling all positions. 21CCCS is addressing this issue by reevaluating salaries and compensation packages that are offered to professional and non-professional staff. 21CCCS is also looking at the needs of the school to determine if additional positions are needed to support the mission and vision of the school. This is a ongoing process to ensure all student needs are met.

Upload of Professional Staff Member Roster - PDE-414

PDE 414- 21CCCS (1).xlsx

Does the school utilize staff members employed by an external management organization?

Yes

Upload list of staff members employed by the External Management Organization (EMO).

Staff Members Employed Through External Management Organizations (EMO).pdf

Progress Toward Initial Goals

Keystone | Keystone Algebra | Economically Disadvantaged

Economically Disadvantaged

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
% Below Basic	21.4	N/A	33.9	36.7	37.5
% Basic	75	N/A	46.4	53.3	53.6
% Proficient	3.6	N/A	14.3	10	7.1
% Advanced	0	N/a	5.4	0	1.8

CSI/A-TSI Designation

Yes

School Designation

Describe how the cyber charter school has met or made reasonable progress toward initially established goals defined in the current charter application.

21st Century Cyber Charter School is operating off of the 2015 Charter, which is the last charter that was approved for 21stCCCS. The 2015 Charter included many goals. The first goal was related to using the Classroom Diagnostic Tools (CDTs). 21CCCS moved away from CDTs and started to utilize Study Island to gather student assessment data. 21CCCS found that many of the Study Island benchmark assessments were repetitive for many of the grades. This did not provide staff, teachers, or administrators with the necessary data to intervene when students were struggling with specific skills. 21CCCS continued using Study Island as our local assessment for 7th grade, however a few years ago we stopped using Study Island for all grades and now use the LinkIt benchmark. Students are given the benchmark four times a year in all tested content areas. This continues to be the current practice and the data is used to assist teachers when identifying areas of need for 21CCCS students. The next two goals from the 2015 charter are related to the PSSA and Keystone exams. 21CCCS scores have not increased over the last few years. There are several factors that contribute to this but the greatest impact is partly due to a decrease in participation rates. Since 21st Century Cyber charter School serves

students from the entire state of Pennsylvania students must travel to testing sites over the period of several days to complete the required assessment. 21stCCCS has and will continue to increase participation through the implementation of different incentives. The graduation rate was another goal outlined in the 2015 Charter. 21CCCS was recently put on an improvement plan for the participation rate on state assessments. However, 21CCCS understands the necessity to gather data from state assessments and students continue to receive instruction that provides review sessions and supplemental instruction to prepare students for the tests. The supplemental instruction is extremely important for students who will be retaking the Keystone and may not be in a course that reviews the content they will be tested on. 21CCCS continues to focus on our dropout rate and cohort graduation rates. 21CCCS efforts over the past several years continue to show an increase in the school's graduation rates. There has been a steady increase from 52% for the 2017-2018 school year to 69.4% for the 2020-2021` school year. 21st Century Cyber Charter School utilizes Early Warning Indicators (EWI) as a focus for students from the time they begin the enrollment process. EWI finds strategies to help students reach their goal of receiving a high school diploma. To assist with this process the school counselors focused on creating a plan for dropout prevention during the 2022-2023 school year and began implementing the plan during the 2023-2024 school year. This includes data analysis and providing strategies for students who are behind in their coursework as well as working through a systematic drop out checklist for students who have indicated they are planning to drop out. Parent and family engagement is crucial to student success as well as home and school communication. Parent and family engagement was a goal in the 2015 Charter and continues to be a priority for all staff at 21CCCS. 21st Century Cyber Charter school utilizes research that has provided information on the importance of family engagement. 21CCCS works as a team with parents to support students' academic, social, and emotional growth. 21CCCS communicates information to families, in a timely manner, to keep them involved in the education process and their students' success. This communication includes monthly newsletters, teacher communication, and personal outreach from counselors and administrators when necessary. 21CCCS ensures that each student is assigned an academic advisor who acts as a point of contact for families. Families are also included in activities such as field trips, adventure club, and community outreach programs. 21CCCS is intentional in planning trips throughout the Commonwealth of Pennsylvania to ensure families have trips within a drivable distance to their homes. The ATSI plan that was recently completed included a student engagement goal focused on Social Awairements and School Engagement. During the 2021-2022 school year two stipend positions were added to assist with increasing student engagement. The two Social Awareness and School Engagement Coordinators provide monthly activities such as: Kindness Day, Meet the Author events, and celebrating diversities.

Explain how the scores correspond to the goals identified in the current charter.

The work implemented to achieve the goals outlined in 21st Century Cyber Charter School's current charter was established to ensure continued support of our students' academic, social, and emotional growth. 21CCCS is always focused on the whole child while prioritizing student achievement. Success may look different for each student, and it may not always be reflected solely in standardized test scores. Success in the area of student achievement for 21CCCS students is individualized and varies due to

students' unique circumstances and challenges. 21st Century Cyber Charter School is actively evaluating the current goals established in the school's CSI plan as well as developing new goals that will be outlined in 21CCCS's upcoming Comprehensive Plan to ensure an increase in academic achievement, graduation rate, and engagement. While goals from the 2015 Charter were not achieved, the 21CCCS's staff knows that moving forward the goals must focus on the entire child with student growth, graduation rate, and engagement as the school's continued priorities. The staff also understands the barriers that 21st Century Cyber Charter School students face due to a variety of challenges our students may be struggling with. Students often enter 21CCCS with medical and mental health challenges, academic performance challenges, social emotional challenges, and at times homelessness. The staff's understanding of these barriers informs our approach to the education and support we provide all students. Due to these barriers 21CCCS has taken proactive steps to develop plans and procedures to address the concerns listed above which in turn will yield positive outcomes in the area of student achievement as well as social and emotional growth. 21CCCS is currently working on several initiatives to support it's vision and mission to increase academic achievement for all students, improve the graduation rate, and strengthen communication and engagement with students and parents. To achieve these goals 21CCCS is revising and improving the Multi-Tiered System of Support (MTSS) process, Early Warning Indicators, Professional Learning Communities and rewriting the curriculum for current core content areas such as English Language Arts, Math, Social Studies and Science. Goals will be established in the upcoming Comprehensive Plan to ensure the entire staff has input and belief in 21CCCS approach to meeting the various needs of the students. These initiatives and goals are designed to enhance the quality of education and support provided to students.

Discuss how the scores correspond to academic growth as established in the Pennsylvania Accountability System.

21st Century Cyber Academy prioritizes the Accountability System requirements outlined in the Every Student succeeds Act (ESSA). 21CCCS focuses on the percent of students who demonstrate proficiency on state standardized tests, student growth as measured by state standardized tests, growth of English Language Learners, high school graduation rate, chronic absenteeism, student career readiness. During the 2020-2021 school year 61.5% of the students were proficient in the English Language Arts PSSA. In 2021-2022 the proficiency level for ELA dropped 11.3% to 50.2%. However, there was an increase from 32.1% to 33.8% for the black subgroup and an increase of 52% to 56.8% in the Hispanic subgroup. During the 2020-2021 school year 33.8% of the students were proficient in the Math PSSA. In 2021-2022 the proficiency level for ELA dropped 13.8% to 20.0%. During this two year span there was an increase of 2.8% in Math for the Hispanic subgroup. Between the 2020-2021 and 2021-2022 school years Science took a drastic drop from 61.1% to 38.7%. This was a decline of -22.4%. During this timeframe the black subgroup moved 7.7% from 16.7% to 24.4% and the Hispanic subgroup increase by 3.5% moving from 23.8% to 27.3%. 21st Century Cyber Charter School met the standard in growth for English Language Arts with a growth score of 76%. The Hispanic, White and Economically Disadvantaged subgroups all should growth between the 2020-2021 and 2021-2022 school years. 21st Century Cyber School did not show growth in the area of math between the 2020-2021 and 2021-2022 school years. The math scores

were 60.3%. While 21CCCS did not meet the growth standard there was an increase in growth by the All Student, Hispanic, and White subgroups. The All Student group increased by 2%, the Hispanic subgroup increased by 15.2%, and the White subgroup increased by 9.2%. 21CCCS's Science scores met the growth standard. The growth score for Science was 86.5%. The Economically Disadvantaged demonstrated growth of 3.5%. The Hispanic subgroup had an insufficient sample during the 2020-2021 school year to show growth in Science, however they did score 78% for growth score during the 2021-2022 school year which is above the Statewide Growth Standard of 70%. 21CCCS did not meet the performance stand on the Career Standards Benchmark with a score of 64.3% below the state standard of 98%. 21CCCS did not meet the interim Goal/Improvement Target for the four year graduation cohort of 92.4%. While there was an increase from the previous year, our Four-Year cohort rate was 69.4% with an increase in our All Student Group, White, Economically Disadvantaged, and Student with Disabilities subgroup. The Five-Year cohort graduation rate was 69% which is below the statewide average of 89.8%. 21CCCS exceeded the statewide performance standard of 30.7% on the Industry-Based Learning goal with a 56.5% which also exceeded the state average in all measured subgroups. Between 202-2021 and 2021-2022 Keystone results for the All Students group for Literature showed an increase in proficiency levels from 41.2% to 74.9%. However, the scores in Biology decreased from 53.5% to 43.5%. Math also showed a decrease in proficiency levels for the All Student group dropping from 51.9% to 42.5%. The Historically Underperforming Subgroup demonstrated an increase in proficiency levels in all tested areas from 2020-2021 to 2021-2022. There was an increase from 14.8% to 98.8% percent in Literature, Biology increased from 20% to 41.1% and Algebra had an increase from 19.3% to 32.8%. 21st Century Cyber School continues to prioritize the Accountability Systems requirements. Plans and procedures to address these areas are being developed to ensure the growth standards as well the proficiency levels for Every Student Succeeds Act are met. 21CCCS is developing a Multi-Tiered System of Support (MTSS) process, Early Warning Indicators, Professional Learning Communities and rewriting the curriculum for current core content areas such as English Language Arts, Math, Social Studies and Science. In addition to these plans being developed 21CCCS has added two reading specialists to focus on increasing literacy skills for students in grade 6-8. Goals will be established in the upcoming Comprehensive Plan to ensure the entire staff has input and belief in 21CCCS approach to meeting the various needs of the students. These initiatives and goals are designed to enhance the quality of education and support provided to students.

Additional Comments.

Thom Stecher and Associates will provide professional development learning sessions for staff on social and emotional learning. Funding of \$23,124.00 was provided by the Title IV Grant. The grant provides for funding for 7/1/2023 through 6/30/24 and \$12,000 will be allocated toward this professional development series for the teaching staff.

Benchmarks and Goals

Benchmarks and Goals Descriptions

State Assessments (PSSA, PASA, Keystone)

Describe Progress

The last Charter approved for 21st Century Cyber Charter School was in 2015. Many of the goals have modified and adapted to meet the ever changing landscape of education. 21CCCS focuses on the Accountability System requirements outlined in the Every Student Succeeds Act (ESSA). 21CCCS focuses on the percent of students who demonstrate proficiency on state standardized tests, student growth as measured by state standardized tests, growth of English Language Learners, high school graduation rate, chronic absenteeism, student career readiness. 21CCCS did not meet the Interim Goal/Improvement Target set for schools. The largest factor that impacts test results and scores for 21CCCS is the participation rate for Keystone and PSSA assessments. 21CCCS enrolls students throughout the entire state of Pennsylvania. This requires 21CCCS to set up testing locations throughout the state. Although there are many testing sites located throughout the state many families have to travel a long distance to participate in testing sessions. 21st century Cyber School does an excellent job promoting and advertising the importance of the state assessments. However, many families do not want to participate since they have to travel several days to a testing site. The requirement of having 95% or above participation makes it difficult to meet the Interim Goal/Improvement Target. Students that do not participate are assigned a non-proficient score which counts against 21CCCS's overall percentage rate. 21CCCS is working on a plan that would increase the participation rate for state testing. This plan will align with other initiatives the school is developing to increase academic, social, and emotional growth of all students.

Explain Interventions

21st Century Cyber Charter School values the diversity in our learners and their learning styles. Administration, teachers, and staff strive to meet the various needs of our students. To ensure this occurs interventions and support have been implemented at 21CCCS. As mentioned, 21CCCS is developing a Multi-Tiered System of Support (MTSS) process, Early Warning Indicators, Professional Learning Communities, synchronous learning may also be offered when necessary and rewriting the curriculum for current core content areas such as English Language Arts, Math, Social Studies and Science. In addition to these plans being developed 21CCCS has added two reading specialists to focus on increasing literacy skills for students in grade 6-8. Goals will be established in the upcoming Comprehensive Plan to ensure the entire staff has input and belief in 21CCCS approach to meeting the various needs of the students. These initiatives and goals have been established to ensure student achievement and growth increase on state assessments. 21st Century Cyber School is ensuring that curriculum is revised and aligned to state standards. This intervention involves using the information obtained from analyzing state test scores as well as local assessments to ensure that the curriculum and courses offered by the LEA are closely aligned with the state's educational standards. This alignment helps ensure that students are being taught the material that will be assessed on standardized tests.

21CCCS hosts testing informational nights for parents and students. Testing information nights is a way to engage with 21CCCS students and their families to emphasize the importance of taking standardized tests seriously. During these events guidance on the significance of state tests for academic and future career prospects is provided. The informational sessions also include information about the format of the tests, testing schedules, and how to prepare effectively. 21CCCS offers test prep sessions for all students. 21st CCCS believes that offering test preparation sessions for both PSSA (Pennsylvania System of School Assessment) and Keystone (Pennsylvania's high school graduation exams) is a proactive approach to provide additional supports for students. These sessions provide students with additional resources and review materials to help them better prepare for the exams. The sessions often include practice questions, study guides, or strategies for approaching different types of test questions. Finally, 21CCCS knows that testing attendance and participation is a concern. 21CCCS will be implementing an improvement plan to address this area of concern. This plan will include measures to ensure that all students are present and ready to take the tests, such as addressing attendance issues, providing incentives for attendance, or addressing any barriers that prevent students from attending. The interventions developed by 21CCCS collectively aim to enhance the overall testing experience for students, improve their performance on standardized tests, and align the educational institution's curriculum with state standards. 21CCCS developed these interventions and plans to increase student success on these assessments, which can have a significant impact on students' educational pathways and future opportunities.

Local Assessments

Describe Progress

21st century Cyber Charter School prides itself on being to adapt to the various needs of students enrolled in the school. This flexibility and approach to educating our students is crucial for providing a personalized and effective education for all students. The 2015 Charter identified Classroom Diagnostic Tools (CDT) as the local benchmark assessment. This tool is no longer being used to collect data. Linkit benchmark assessments are currently being used for English Language Arts and Math in grades 6 through 8. At the high school level Linkit is used in Biology, Algebra I, and English Language Arts. Students are given the benchmarks four times a year and teachers review the data to determine areas of interventions for students. The data is also used to inform instruction during class and address areas of need as well as strengthens the curriculum. Data from various tools and assessments such as Linkit, PSSAs, and Keystones are used to provide interventions. The assessments and data play a pivotal role in shaping the educational experience at 21CCCS. Data team meetings occur regularly, however formal training is currently being provided in the area of Professional Learning Communities. PLCs will be established to enhance the current intervention work to ensure students receive the help they need to succeed academically. 21CCCS teachers also understand that they play a critical role in evaluating and analyzing data. Teacher leaders are participating in the PLC training to ensure all staff understand that data collected from assessments not only inform interventions but also can be used to enhance the quality of instruction within the classroom. Teacher participation will ensure that curriculum and teaching methods are continually improved based on real-time feedback.

Explain Interventions

21st Century Cyber Charter School is receiving Title I funds for the 2023-2024 school year. Funds have been allocated for Title I, II, III, and IV. All funds are being utilized to support instruction, assessment, student achievement and interventions. Title I funds are being used to support two new Reading Specialist positions within the school. The Reading Specialists will be utilizing local benchmark assessments to identify students that will qualify for services. In addition to Linkit, Acadience Benchmark Assessment has been purchased and will be used not only as an assessment, but also for progress monitoring when needed. This data driven process will target support for students where it is most needed. The addition of Reading Specialists will assist with the development and implementation of a Multi-Tiered System of Supports. Students that would fall into Tier II and possible III will receive intense instruction and interventions focused on skill needs and deficits. This approach allows for a more personalized and tiered intervention targeted instruction and interventions tailored to the specific needs of students. In addition to the Reading Specialists common planning time has been added to the teacher's schedule to provide teachers opportunities to collaborate and discuss students' academic achievement. The collaboration between teachers is essential for sharing insights, strategies, and best practices to support student achievement. Each department meets on a regular basis to discuss data both at an individual student level and at a course level. Benchmark scores is one piece of data used when determining if TIER II supports are needed for students.

Measurements of Academic Growth (PVAAS)

Describe Progress

21st Century Cyber Charter School did not have an Academic Growth Goal for the 2015 Charter Application. 21CCCS understands the importance of academic growth for all students and is focused on prioritizes the Accountability System requirements outlined in the Every Student succeeds Act (ESSA). While there was no formal goal teachers, staff, and administrators focused instruction on standards, skills, and strategies that would assist with academic growth. Based on the Future Ready PA Index Measures 21CCCS was above the state growth standard of 70% with a score of 76% in English for the 2021-2022 school year. An increase in growth was also shown in our Hispanic, White, and Economically Disadvantaged subgroups for the 2021-2022 ELA assessment. 21CCCS Math growth score was 60.3% which is below 70% the State Standard for Demonstrating Growth. However, there was an increase in the All sStudent group as well as Hispanic and White subgroups. 21CCCS Science growth exceeded the State Standard for Demonstrating Growth of 70% with a growth score of 86.5%. An increase in growth scores was evident in the Hispanic, Economically Disadvantaged and Student with Disabilities subgroups.

Explain Interventions

21st Century Cyber Charter School's administrators engage in the practice reviewing Pennsylvania Value-Added Assessment System (PVAAS) data with individual teachers and departments. Conversations

revolve around the positive growth students have made and areas of need. Teachers and administrators have been working collaboratively to develop mechanisms, such as MTSS, to ensure students continue to make positive growth in their academic performance. The teachers have and will continue to utilize PVAAS data to support students as needed. The State PVAAS team has met with the 21st Century Cyber Charter School's team on numerous occasions to provide professional development in using PVAAS data. Administrators have begun training in Professional Learning Communities regarding data and the use of PVAAS information. This work will continue throughout the 2023-2024 school year and into future years. Teacher leaders and administrators are participating in PLC training to ensure a positive and effective rollout and implementation of PLCs.

Adjusted Cohort Graduation Rate (if applicable)

Describe Progress

21st Century Cyber Charter School (21CCCS) is actively working on improving its graduation rates despite not meeting the projected rate for the 2020-2021 school year. Increasing graduation rates is crucial for the future success of the students. 21CCCS is implementing new strategies to continue to increase the graduation rates. 21CCCS will implement Early Warning Indicators to identify students at risk of not graduating early in their academic careers and provide them with additional support, tutoring, and resources to help them succeed. Credit Recovery Programs will offer opportunities for students who have fallen behind in their coursework to catch up and earn missing credits through credit recovery programs. 21st Century cyber School will continue to enhance Personalized Learning to tailor education plans to meet the individual needs and interests of students, helping to keep them engaged and motivated to graduate. College and Career Readiness will continue to be a priority to provide students with resources and guidance on post-graduation options, including college, vocational training, and career opportunities. 21CCCS will also continue to engage parents in supporting students' academic success, creating a network of support. As mentioned previously 21CCCS will continuously monitor student performance data to identify trends and areas where improvement is needed, allowing for informed decision-making. The school will continue its efforts in improving the school culture and climate to foster a positive and inclusive school environment where students feel valued and supported in their educational journey. 22CCCS will continue the practice of providing flexible scheduling options and alternative pathways to graduation to accommodate students' diverse needs and circumstances. These strategies are tailored to the specific needs and challenges faced by 21CCCS students. 21CCCS will regularly assess the effectiveness of these initiatives and adjust them as necessary to ensure progress toward achieving the desired graduation rates.

Explain Interventions

21st Century Cyber Charter School did not meet the interim Goal/Improvement Target for the four-year graduation cohort of 92.4%. While there was positive growth from the previous year, the school's Four-Year cohort rate was 69.4% with an increase in our All Student Group, White, Economically Disadvantaged, and Student with Disabilities subgroup. The Five-Year cohort graduation rate was 69%

which is below the statewide average of 89.8%. 21CCCS was designated an ATSI school starting with the 2019-2020 school year for our economically disadvantaged subgroup graduation rate. More recently, 21CCCS was designated a CSI school based on an average of the 2018-2019, 2019-2020, and 2020-2021 graduation rates. As mentioned in the previous narrative several strategies and interventions are being implemented to ensure we are improving the graduation rate of students attending 21CCCS. Early Warning Indicators are being identified which will allow teachers and staff to provide additional support, tutoring, and resources to these students can help them overcome challenges and stay on track toward graduation. Credit Recovery Programs (SOAR) are offered to students who have fallen behind in their coursework to catch up and earn missing credits to ensure that students have a chance to make up for any setbacks. College and Career Readiness as well as Course Pathways are being implemented to help students make informed decisions about their future. These interventions provide resources and guidance on post-graduation options to ensure students are well prepared for life beyond high school. 21CCCS values parent input and engagement and continues to communicate with parents on their child's academic progress. Professional Learning Communities are being formed to assist with analyzing data to ensure students are on track to graduate. Teachers, staff, and administration foster a Climate and Culture that make students feel valued and supported. Due to diverse needs of the students attending 21CCCS flexibility with schedules is given during the course of the school day. During implementation of these goals and strategies continual evaluation and adaptation of these initiatives will occur to ensure long-term success.

Regular Attendance

Describe Progress

21st Century Cyber Charter School did not include a specific goal related to regular attendance in the 2015 charter. However, the school has since made changes in how attendance data is collected, in response to the unique asynchronous nature of the school's online learning environment. 21CCCS has implemented some key changes to better accommodate the needs of students and to maintain accurate attendance records in a virtual setting. 21CCCS operates in an asynchronous learning environment and students are not required to be online at the same time for their classes. Instead, they have a 24-hour window to log in and complete their schoolwork. This flexibility is beneficial for students who may have varying schedules or time zone differences. 21CCCS is in the process of transitioning from using Filemaker to Infinite Campus as its student information system (SIS). This system will manage student records, grades, and attendance more effectively. Students are now required to log into the student portal of Infinite Campus to check in for the day. This process allows the school to track attendance and ensure that students are actively engaging with their coursework.

Explain Interventions

21st Century Cyber Charter School places a heavy emphasis on the importance of daily school attendance. Each student is required to log into the Infinite Campus Student Portal each academic day. If a student fails to log in on an academic day and does not submit an excuse note from the guardian within

the required time period the absence is considered unexcused. During the 22-23 SY, two Home and School Liaisons were hired to conduct home visits for students who are truant and habitually truant. These liaisons offer support to students and families that may be struggling with attendance through home visits and conversations of attendance policies. Pa School code for attendance regulations is followed and when required referrals to the appropriate community based truancy program. Citations are also filed when necessary with the student's local magistrate. 21CCCS also takes a proactive approach before reaching higher levels of truancy. This involves early intervention by Academic Advisors, School Counselors, and Principals who reach out to discuss the student's attendance and work on identifying and removing barriers that prevent regular school attendance. As part of the proactive approach, a Student Attendance Improvement Plan is developed in collaboration with both the student and their guardian. This plan likely outlines specific steps, goals, and interventions to improve the student's attendance. 21CCCS is committed to ensuring regular attendance by utilizing a tiered approach too address truancy. This starts with interventions by school staff and escalating to legal action if necessary. Collaboration with students and their guardians is a central part of the process to address attendance issues and remove barriers to school attendance.

Have the goals been revised?

Yes

Discuss why and how the new goals provide a better fit with the overall mission of the cyber charter school?

The goals outlined in the 2015 Charter do not directly align to the current vision and mission of 21st Century Cyber Charter School. 21st Century Cyber Charter School's current goals were developed to ensure continued support of our students' academic, social, and emotional growth. 21CCCS is always focused on the whole child while prioritizing student achievement. 21CCCS is developing a Multi-Tiered System of Support (MTSS) process to provide interventions and supports for all students. 21CCCS is also implementing an Early Warning Indicators to proactively help students stay on track for graduation. Administration and teacher leaders are participating in Professional Learning Communities (PLC) trainings to strengthen the data driven decision making process. Synchronous learning opportunities will be offered to students when appropriate to meet their varied learning needs and abilities. Finally, the school is rewriting the curriculum for current core content areas such as English Language Arts, Math, Social Studies and Science to ensure it is aligned to state standards.

Attach Assessment Calendar

Assessment Map 2023-24 (2).pdf

Describe systems for collecting and analyzing data and how the data is used to inform instruction and planning.

Linkit currently serves as our data warehouse. Data is pulled from diagnostics, benchmarks, state assessments, and from our Learning Management System, Moodle to be analyzed. 21CCCS uses Linkit as its data warehouse to support data-driven decision-making for instruction and student support. Leveraging data from various sources, such as diagnostics, benchmarks, state assessments, and the Learning Management System (Moodle) provides 21CCCS with valuable insights for its educators and administrators. Various data sources are used to assist with improving student achievement. Diagnostic data such as formative assessments, quizzes, or other tools used to gauge student understanding and progress. Benchmark assessments are used measure students' performance against standards. The Keystone and PSSA data is used to assess student achievement in accordance with state standards. Moodle is implemented to track coursework. Data from these diverse sources is often collected and integrated into Linkit. This consolidation process ensures that all relevant information is readily accessible in one place. Teachers have designated times built into their schedules for data analysis. During these analysis sessions, teachers review the data to identify patterns, trends, and areas where students may need additional support. Teachers can analyze data individually to tailor their instruction to the needs of their specific students. Group analysis sessions are also beneficial, where teachers can collaborate and share insights and strategies for improvement. Based on data analysis, teachers make informed decisions about their instruction. For example, they may identify concepts that require additional focus, or students who need extra help. This data analysis allows educators to differentiate instruction, ensuring that each student's needs are met. In addition to adjusting classroom instruction, data analysis can help identify students who require individual or small group tutoring. Tutoring sessions are scheduled to provide targeted support for struggling students. 21CCCS's cycle of data analysis and instructional adjustments is ongoing. Teachers can assess the effectiveness of their interventions and refine their strategies as needed. Data from Linkit also provides a basis for broader decisions by administration in reference to curriculum development, resource allocation, and strategic planning. 21CCCS fosters a culture of data-driven decision-making and is currently training administrators and teacher leaders in the implementation of Professional Learning Communities. This will lead to improved student outcomes and more effective teaching practices. 21CCCS is committed to keeping this process dynamic, responsive to changing data, and aligned with 21CCCS educational goals that will be updated in the upcoming comprehensive plan.

Provide a high-level summary of achievement and other outcomes to include trend information and results by student group.

21st Century Cyber Academy prioritizes the Accountability System requirements outlined in the Every Student succeeds Act (ESSA). 21CCCS focuses on the percent of students who demonstrate proficiency on state standardized tests, student growth as measured by state standardized tests, growth of English Language Learners, high school graduation rate, chronic absenteeism, student career readiness. During the 2020-2021 school year 61.5% of the students were proficient in the English Language Arts PSSA. In 2021-2022 the proficiency level for ELA dropped 11.3% to 50.2%. However, there was an increase from 32.1% to 33.8% for the black subgroup and an increase of 52% to 56.8% in the Hispanic subgroup. During the 2020-2021 school year 33.8% of the students were proficient in the Math PSSA. In 2021-2022

the proficiency level for ELA dropped 13.8% to 20.0%. During this two year span there was an increase of 2.8% in Math for the Hispanic subgroup. Between the 2020-2021 and 2021-2022 school years Science took a drastic drop from 61.1% to 38.7%. This was a decline of -22.4%. During this timeframe the black subgroup moved 7.7% from 16.7% to 24.4% and the Hispanic subgroup increase by 3.5% moving from 23.8% to 27.3%. 21st Century Cyber Charter School met the standard in growth for English Language Arts with a growth score of 76%. The Hispanic, White and Economically Disadvantaged subgroups all should growth between the 2020-2021 and 2021-2022 school years. 21st Century Cyber School did not show growth in the area of math between the 2020-2021 and 2021-2022 school years. The math scores were 60.3%. While 21CCCS did not meet the growth standard there was an increase in growth by the All Student, Hispanic, and White subgroups. The All Student group increased by 2%, the Hispanic subgroup increased by 15.2%, and the White subgroup increased by 9.2%. 21CCCS's Science scores met the growth standard. The growth score for Science was 86.5%. The Economically Disadvantaged demonstrated growth of 3.5%. The Hispanic subgroup had an insufficient sample during the 2020-2021 school year to show growth in Science, however they did score 78% for growth score during the 2021-2022 school year which is above the Statewide Growth Standard of 70%. 21CCCS did not meet the performance stand on the Career Standards Benchmark with a score of 64.3% below the state standard of 98%. 21CCCS did not meet the interim Goal/Improvement Target for the four year graduation cohort of 92.4%. While there was an increase from the previous year, our Four-Year cohort rate was 69.4% with an increase in our All Student Group, White, Economically Disadvantaged, and Student with Disabilities subgroup. The Five-Year cohort graduation rate was 69% which is below the statewide average of 89.8%. 21CCCS exceeded the statewide performance standard of 30.7% on the Industry-Based Learning goal with a 56.5% which also exceeded the state average in all measured subgroups. Between 202-2021 and 2021-2022 Keystone results for the All Students group for Literature showed an increase in proficiency levels from 41.2% to 74.9%. However, the scores in Biology decreased from 53.5% to 43.5%. Math also showed a decrease in proficiency levels for the All Student group dropping from 51.9% to 42.5%. The Historically Underperforming Subgroup demonstrated an increase in proficiency levels in all tested areas from 2020-2021 to 2021-2022. There was an increase from 14.8% to 98.8% percent in Literature, Biology increased from 20% to 41.1% and Algebra had an increase from 19.3% to 32.8%. 21CCCS has a transient population with weekly enrollments. Students come to us throughout the year bringing a diverse knowledge base. Teachers use benchmark assessments to determine their present levels and works with students to ensure they have mastered the content. The growth measure shows that students are making progress and shows a year worth of growth. The participation rate for subgroups brings down the proficiency levels for each subgroup. While we have a 78.7% participation rate for our Hispanic population, the other subgroups range from 51.6% to 65.7%. The participation rate for state standardized testing at 21st Century Cyber Charter School (21CCCS) was below the 95% threshold established by the Pennsylvania Department of Education for the 2021-22 school year. It is important to note that 21CCCS is a school of choice that registers students on a rolling basis from across the Commonwealth, with some test takers enrolling just prior to the testing window. The school rapidly expanded during the initial onset of Covid in the Spring of 2020. Although our overall student population had declined from its peak during the 2020-21 school year, we continued to have more students than in pre-Covid years. This influx of students, with many indicating their stay at 21CCCS was temporary, is a contributing factor in addition to

those we have identified as root causes because some of these families did not want their child going to a testing site with so many other students present. With students located across the Commonwealth, we strategically identify numerous testing locations for the PSSAs and Keystones so that there is at least one location that is two hours (or less) from a student's home. For the 2020-21 school year, there were 16 testing locations for all test administration dates. We provided advance notice of these locations to all families with a test taker and allowed them to identify the preferred testing site in an effort to increase participation. Despite numerous attempts to get their preference, we do ultimately assign a testing location to anyone who does not make a selection. Our 2021-22 participation rate ranged from 82% (6th-8th Grade PSSAs) to 91.6% (Literature Keystone). The amount of daily driving, especially if the student had to take numerous tests, is one root cause for lower participation rates because many students do not drive and their guardians cannot get the time off of work, see it as an inconvenience, do not have reliable transportation, or find the expectation excessive. We have combined this with other guardian refusals that were either mentioned in conversation or in email communication. These guardian refusals account for approximately 90% of our opt-outs. Another root cause of non-participation are explicit opt-outs for religious, philosophical, or medical reasons. In terms of guardians who followed the official process that required review of the assessment in our office, it is less than 5% of our non-testers.

What do these data suggest in terms of the school's short- and long-term goals?

21st Century Cyber Charter School's data in reference to academic achievement, attendance, graduation rate, and participation in state assessments currently suggests that the school is not meeting desired outcomes set by the state and internally by the school. Data related to academic achievement, such as declining test scores, lower proficiency rates, and a decrease in overall student performance, suggests that the school is not achieving its academic goals. 21CCCS is currently reassessing its curriculum, teaching methods, and support systems for students. A decline in regular attendance rates indicates that students are not consistently attending school, which has a negative impact on their learning. It is a sign of disengagement, truancy, or other attendance-related issues that the school needs to address to ensure that students are present and engaged in their education. While the 21st Century Cyber Charter School reassesses its curriculum the technology and development department is focusing on ways to make lessons more engaging and interactive for the students. 21CCCS's low graduation rate has a negative impact on student success and readiness for the future. Negative data in this area demonstrates a need for interventions to support at-risk students and improve graduation rates. 21CCCS is implementing Early Warning Indicators that will be used to address students' grades, attendance and participation in school assignments and classes. Negative data regarding participation in state assessments could be due to parents opting their children out of these standardized tests and the distance for travel students and parents face to attend one of 21CCCS testing sites which are spread throughout the state of Pennsylvania. The school's administration has already developed a month-to-month schedule to include activities like: · Class Meetings · Family Newsletters · Test Prep Sessions · Act 158 Requirements 21st Century Cyber Charter School continues to identify the underlying issues, develop targeted strategies and interventions, and closely monitor progress to improve outcomes in academic achievement, attendance, graduation rate, and participation in state

assessments. This will involve changes in curriculum, teaching methods, student support services, offering more synchronous learning opportunities when necessary and outreach to parents and the community. Long-term goals will require sustained efforts over several years to achieve significant improvements.

How do these goals relate to the school improvement plan, if any?

21st Century Cyber Charter School's goals played a crucial role in the development of its School Improvement Plan and will play a heavy role in the development and implementation of its Comprehensive Plan. Both plans include objectives for improving student achievement and overall school performance. 21CCCS continues to work on initiatives to support its vision and mission to increase academic achievement for all students, improve the graduation rate, and to strengthen communication and engagement with students and parents. To achieve these goals 21CCCS is revising and improving the Multi-Tiered System of Support (MTSS) process, Early Warning Indicators, Professional Learning Communities and rewriting the curriculum for current core content areas such as English Language Arts, Math, Social Studies and Science. Participation in state testing is crucial and there is a heavy push to increase participation on the PSSA and Keystone exams. 21CCCS relies on parents to bring their children to testing sites located throughout the state. Communication to parents and students on the importance of these exams has begun for the 2023-2024 school year and will continue throughout the year. The goals for school improvement will be used as the foundation for the development of the upcoming Comprehensive Plan. Continued focus on academic achievement for all students, improve the graduation rate, and to strengthen communication and engagement with students and parents will ensure the entire staff believes in 21CCCS approach to meeting the various needs of the students. These initiatives and goals are designed to enhance the quality of education and support provided to students.

Provide a clear explanation and evidence of how the school has complied with requirements and regulations in the administration of the PSSA, PASA, and/or Keystone Exams. Address any complaints and corrections regarding compliance in this area.

21st Century Cyber Charter School has complied with requirements and regulations in the administration of the PSSA, PASA, and/or Keystone Exams annually. All guidelines for training our staff, test administration and storage and security of the tests are followed annually. District Assessment Coordinators, School Assessment Coordinators, and Test Administrators all complete the required training in PSTAT that is aligned to their testing role. All DAC conduct internal trainings, for SACs, that cover topics highlighted in the testing manuals. SACs train TAs and follow all the required topics outlined in the testing manuals. TAs are also required to read and follow the specific directions outlined in their testing manuals. District Assessment Coordinators (DAC): The 21st Century Cyber Charter School DAC completes the DAC, SAC, and TA online training modules annually for the PSSA and Keystone test administration (PSTAT) at www.pstattraining.net prior to the start of testing. The DACs ensure that their School Assessment Coordinators (SACs) register and complete their required trainings annually prior to

overseeing the administration of the PSSA. The DAC is responsible for coordinating all training (including all employees providing assistance to the DAC) that takes place at 21st Century Cyber Charter School and for determining specifics related to test administration such as a schedule, type of administration (paper and pencil or online), and other LEA-level administrative aspects of the testing. The DAC is responsible for ALL training in the LEA, the primary training done by the DAC directly is for School Assessment Coordinators (SACs) and LEA-level staff who handle and/or have access to secure test material. Every DAC must train SACs before they can train the Test Administrators (TAs). The following topics are included in annual trainings as well as specific topics for testing sites that are spread throughout the state of Pennsylvania. a. District assessment schedule b. Directions in this handbook regarding i. student participation ii. requirements for completing demographic and accommodations information for all participating students iii. barcode labels (every used answer booklet must have a label applied to the front cover) iv. requirements for including TA initials on each student answer booklet. c. Procedures for distribution and collection of assessment materials, including Test Tickets for online testers d. Directions in the DRC INSIGHT Portal User Guide, if testing online e. TA training f. SAC responsibility for the security of assessment materials g. Distribution of parent information h. Complete review of test security i. Procedures for the collection and destruction of paper on which students have written j. SACs should be given ample time to distribute the Directions for Administration Manuals (available in Shipment 1 and online) to TAs and to schedule an orientation session within the two weeks prior to the assessment window. School Assessment Coordinators (SAC): Any person who functions as a SAC for the 21st Century Cyber Charter School must complete the SAC and TA online training modules (PSTAT) annually for the PSSA and Keystone Exams test administration. The SAC is responsible for implementing all aspects of the test administration including the schedule, type of administration (paper and pencil or online) and other LEA-level administrative testing responsibilities. SACs must ensure that their TAs register and complete their required trainings annually prior to overseeing the administration of the PSSA or Keystone Exams. After the TAs and all staff involved in the administration have completed the online training, the SAC is then responsible for providing school specific training of TAs and all staff involved in the administration of the assessment. The training shall include staff that handle and/or has access to secure test material. Test Administrators (TAs): Any person who functions as a TA for 21st Century Cyber Charter School must complete the Pennsylvania State Test Administration Training (PSTAT). TAs must register and complete this training annually prior to administering the PSSA or Keystone Exams. TAs must actively monitor the PSSA test administration at all times. TAs must not engage in any activity which may distract them from their assigned test monitoring duties. Such activities include, but are not limited to: (1) working on a computer, (2) reading, (3) using a cell phone, (4) grading papers, and (5) having conversations not related to monitoring. 21st Century Cyber Charter School was monitored by PDE during the 2023 testing season. As a result of the process, procedures, and guidelines implemented by 21st Century Cyber Charter School, the school was found to be in complete compliance with all rules and regulations.

Educational Programs

Describe the curriculum delivery method. Provide specific information pertaining to the hours of instruction, availability of teachers for direct assistance, method of instructional delivery, etc.

21CCCS serves Pennsylvania students in grades 6 through 12. 21CCCS's instruction is delivered online, primarily in an asynchronous mode; however, synchronous instruction may be offered via Moodle, the Learning Management System (LMS). 21CCCS's asynchronous learning environment provides students with 24 hours a day, 7 days a week course access during the semester and daily opportunities to work one-on-one with PA certified teachers. Students complete their work at the time of day that best suits their schedules. This allows students to process information and complete work at their own pace without the demands or stress of a real-time classroom setting. There is also a synchronous component available to all students via Live Class. Each course syllabus contains all required assignments. Moodle has a built in tool within each course that enables students to track their grades as they complete assignments. Courses also contain contact information for the teacher(s) as well as links to the virtual offices (Academic support in the Middle School and High School, School Counselors, Academic Advisors in the Flex Zone, and Tech Support), also known as VOs. Other helpful curricular resources found in each course include glossaries and links to relevant external websites. Courses are divided into parts. There are typically 16 parts in a course, with four parts representing one quarter. This allows students to easily pace themselves and complete courses on the schedule that is appropriate for their situation. Teachers also assist students in developing a daily schedule in which they earn a specific amount of points in order to keep on target in either completing the course or in maintaining a specific grade. Course points are standardized: 2,000 points in all Full Credit courses; 1,000 points in all Half Credit courses; 500 points in all Quarter Credit courses. This allows parents to quickly gauge the progress of their child without detailed knowledge of the course. For example, a student working at a normal pace should have earned approximately 500 points by the midpoint of a Half Credit course. This makes it easy to create point goals so students can earn the grade they desire. Point goals are provided to students on a global basis (through the LMS) and on an individual basis (through the student's Academic Advisor). Courses contain a variety of activities to engage students and address varying learning styles. Each part within the course begins with an introduction as well as the essential questions or the objectives for the part. Each part contains several lessons and assignments linked to those lessons. Each lesson has a goal, vocabulary, any prior knowledge necessary for the content, a hook, explanation, and opportunity for review and practice. Our lessons convey the content through text, video, images, and interactive content. Each lesson also contains the standards covered and assessed in the following assignments. Lessons are followed by a variety of activities and resources. Activities include various types of assessments, such as forums (discussion boards) in which students can have asynchronous discussions, journals for reflections, and quizzes and open-ended assignments. Resources include glossaries, flash cards and links to external websites. The Learning Management System (LMS) logs all student activity both within the course and at the site level. This allows staff and teachers to see how much time students are spending on particular activities and what time of day they are completing work. This information can then be used to ascertain if the student's achievement is negatively affected by the times of day the student is completing his or her work to determine if a student is spending too little or too much time on

an assignment. The time spent on an assignment has helped to identify areas of need for specific students, and has aided with the identification of specific learning disabilities. In addition to the asynchronous learning environment, 21CCCS also offers a synchronous component in the form of live online class sessions, called “Live Labs,” during which a teacher provides a mini-lesson and practice to students. Each class meets at least once a week at a specified time for instruction. Where there is a need, teachers also provide a student-centered “Work Session” outside of the regularly slotted Live Class time. These Work Sessions are similar to a Live Class in that they are focused on a specific topic or class assignment, but they also provide students the opportunity to review instructional material, hold discussions with peers based on the day’s topic, and work on assignments with classmates. In the Live Labs, students can communicate by typing questions and comments or by using a microphone to speak. Students can also communicate privately with the teacher via the teacher chat box, which is separate from the class chat room. This encourages students to ask questions they might not otherwise ask. A whiteboard, which can be used by both teacher and students, is available for a multitude of purposes: to write or type on, to share presentations and videos, to share applications, photos and graphics, and to share web pages. There is also the ability for teachers to integrate various digital tools that enhance student engagement and varies options for interaction (i.e., Formative, Nearpod, GimKit). In addition, teachers can share their desktops with students and even for students to provide teachers with access to their desktops (for troubleshooting purposes). These sessions also provide an opportunity for teachers to utilize small groups and partner instructional techniques, as students are able to interact with each other in addition to the teacher. All Live Lab sessions are recorded so that students attending can review them later, and students not able to attend can still benefit from the discussions that take place in them. Communication between teachers and students is a key component of student success. Students need prompt replies to requests for help, so 21CCCS teachers are required to respond to email and phone calls within 24 hours on school days. Teachers are available to students and parents in real time during both the day and evening, since the asynchronous model means students may need assistance outside of traditional school hours. Middle School Teachers are available during the school day, with the exception of a lunch hour, and High School teachers divide their time between individual office hours and general help during the school. There is also an evening opportunity from 3:30-6:30 (Monday-Thursday). During these hours students may contact teachers via email, phone, or in the Virtual Office (VO). The VOs also use the Jigsaw platform, which means they function similarly to Live Labs. Whether in a general VO or during a teacher’s individual office hours, students that come to a work with a teacher are taken into an individual room where the student can receive one on one instruction. They have the same tools available as in a Live Class session, including the whiteboard and choice of communication method. The VO is the method most students use to get help from teachers. Though Moodle automatically grades simple assignments such as multiple choice and fill in the blank test questions, teachers manually grade more complex assignments. These include: open-ended questions, essay questions, papers/reports, forums, labs, and projects. Teachers provide feedback on the assignments so students can resubmit their work in order to improve their grade to demonstrate or exceed proficiency. Students will typically visit their teachers in the VO to discuss the provided feedback before resubmitting an assignment. Teachers make a concerted effort to grade assignments within 48 hours so students do not have to wait for long periods of time for feedback. The meaningful, constructive feedback from teachers enables

students to learn even after they have completed an assignment. After a student has submitted an assignment twice, the assignment is locked until they have a conversation with their teacher so that the teacher can guide the student appropriately. This feedback loop and communication is extremely valuable to the learning experience at 21st Century Cyber Charter School.

Curriculum Framework, Maps, or Scope and Sequence

English Language Arts

English Scope and Sequence - American Literature.pdf

English Scope and Sequence - British Literature.pdf

English Scope and Sequence - Elements of Literature and Composition.pdf

English Scope and Sequence - English Literature.pdf

English Scope and Sequence - Fundamentals of English II.pdf

English Scope and Sequence - Keystone Literature.pdf

English Scope and Sequence - Language Arts 6.pdf

English Scope and Sequence - Language Arts 7.pdf

English Scope and Sequence - Language Arts 8.pdf

English Curriculum Map.pdf

English Scope and Sequence - AP English Literature and Composition.pdf

English Scope and Sequence - English Composition.pdf

English Scope and Sequence - Fundamentals of English I.pdf

EnglishScope and Sequence - Business Communications.pdf

Mathematics

Math Curriculum Maps.pdf

Science

Astronomy.xlsx

Earth and Space.xlsx

Fundamentals of Science.xlsx

Genetics copy.xlsx

Introduction to Scientific Principles.xlsx

Physical Science.xlsx

Science 6.xlsx

Social Studies

Social Studies Curriculum Maps - AH 2 23-24.pdf

Social Studies Curriculum Maps - AH I 23-24.pdf

Social Studies Curriculum Maps - Ancient 23-24.pdf

Social Studies Curriculum Maps - APHUG 20-21.pdf

Social Studies Curriculum Maps - APUSH 20-21.pdf

Social Studies Curriculum Maps - Fund. of Government 20-21.pdf

Social Studies Curriculum Maps - Holocaust 21-22.pdf

Social Studies Curriculum Maps - Philosophy 22-23.pdf

Social Studies Curriculum Maps - Psychology 21-22.pdf

Social Studies Curriculum Maps - Sociology 21-22.pdf

Social Studies Curriculum Maps - US Gov & Econ 23-24_ S1 .pdf

Social Studies Curriculum Maps - WH 20-21.pdf

Describe how students are assessed and how this information is used to improve student achievement and attain learning objectives.

Students are assessed using a variety of item types and formats aligned to the learning objectives to include: open-ended questions, essay questions, papers/reports, forums, labs, and projects. Depending on the course and the pathway level, the assessment may have a modification based upon the need(s) of the student such as specially designed instruction provisions in a student's Individualized Education Plan (IEP). Teachers provide feedback on the assignments so students can resubmit their work in order to improve their grade to demonstrate or exceed proficiency. The meaningful, constructive feedback from teachers enables students to learn even after they have completed an assignment. After a student has submitted an assignment twice, the assignment is locked until they have a conversation with their teacher so that the teacher can guide the student appropriately. This feedback loop and communication is extremely valuable to the learning experience at 21st Century Cyber Charter School.

Describe instructional strategies used to support student learning.

In the Live Lab setting, teachers incorporate a variety of strategies geared towards engaging the student in the lesson. This includes strategies such as direct instruction with formative checks for understanding, video, a gradual release lesson design, chunking, visuals, graphic organizers, game-based activities, collaborative activities, guided practice, and reciprocal teaching. Within the lessons and activities in our LMS (Moodle), the instructional strategies incorporate elements of universal design learning and adhere to ADA principles to enhance accessibility for the wide range of students that attend 21CCCS. Student learning is supported through varied presentation methods (i.e., print, video, graphic organizers), the chunking of material with periodic checks for understanding and/or access to additional support, the identification of guiding questions to focus learning, definitions of key terminology, and practice.

Upload school calendars for both the current school year and the upcoming school year.

2023-2024 Calendar.pdf

Staff Evaluation and Professional Development

Describe the professional development in place to support teachers in providing a standards-based education for all students.

21CCCS designates full and half-day professional development sessions prior to the school year and throughout the academic calendar year. In addition, we reimagined our middle and high school schedule to embed time for ongoing professional development work related to assessment, professional learning communities, equity, student engagement, and collaboration. We will utilize a combination of in-house and outside agencies for session facilitation.

Upload a copy of professional development calendar

2023-24 Professional Learning Detailed Calendar - Year At a Glance.pdf

What protocol is used to evaluate teachers and administrators?

Teachers: Employees shall have access to any class visit or evaluation report prepared by an evaluator. The Employer shall make available a copy of a formal observation report not later than ten (10) days after the formal observation but not fewer than two (2) days prior to the conference to discuss it. The formal observation post-conference will be scheduled at a mutually agreeable date and time. The Employer must include with any evaluation which is less than satisfactory written specific recommendations for improvement. If areas of improvement are identified, the Employer will work in conjunction with the Employee to develop and complete an improvement plan that utilizes necessary training and support to improve performance. Employees' instructional goal setting project ("phase project") shall not be included in an Employee's professional evaluation. Any system of teacher supervision and observation in which supervisors receive in-service training shall not be implemented until and unless teachers have received commensurate and equal in-service training in the same system. Formal classroom observations shall be made known to the teacher at least three (3) days prior to their occurrence through pre-observation conferences between the supervisor/observer and the teacher who the administrator is going to observe to allow the appropriate amount of time for planning and preparation, unless otherwise mutually agreed upon. Formal classroom observations shall be of live classes. Recorded classes cannot be used for the purposes of formal observations. The pre-observation conference for a formal classroom observation shall identify the objectives of the observation by the teacher as well as the classroom activity, lesson, objectives and teaching techniques planned by the teacher. With mutual agreement between the teacher and the supervisor, the number of annual classroom observations (formal, informal, and walk-throughs) may be reduced to two (2) or one in case of obvious satisfactory performance by tenured teachers. The teacher may request additional classroom observations and/or observation conferences. Administrators: All Administrators will be evaluated, at a minimum, on an annual basis each school year or as approved at the discretion of the CEO or the Board of Trustees. Our goal in performance management is to provide employees with regular performance feedback from their supervisor. We establish performance standards and objectives for employees. Members of the

Administration team will be evaluated minimally on an annual basis. Our expectation is that all supervisors and Administrators will provide honest communications to employees about their performance. Supervisors and Administrators may provide performance coaching and feedback both formally and informally. A copy of the completed evaluation will be placed in the employee's personnel file.

Describe the process of observation and evaluation for professional staff and administrators (i.e. frequency, methods, rubrics, etc.)

Upon being newly hired, all staff participate in a 30-60-90 day evaluation process intended to determine the degree to which onboarding efforts provided the employee with the training needed to meet expectations as well as identify any areas in need of additional training. 21CCCS instructional staff who have completed a two-year induction program consisting of formal and informal observation, walk-through observations, a mid-year evaluation, and end-of-year evaluation, cycle through one of three phases of observation: formal observation, instructional goal setting, and action research/peer partner observation. Our rubric and forms are grounded in the Danielson Framework with modifications made to reflect the teaching and learning environment at 21CCCS. Phase 1 - Formal Observation: This consists of one formal observation, which requires a pre-conference, instructional observation, and post-conference, an informal observation, multiple walk-through observations, and an end-of-year evaluation. Teachers complete a self-assessment prior to their supervisor completing the end-of-year evaluation. Phase 2 - Instructional Goal Setting: This consists of completion of a personalized instructional goal based on needs grounded in data and approved by the supervisor. The goal is tracked based on the predetermined timeline established at the start of the year and closed out with a formal presentation that includes the supervisor and other administrators in the Spring. In addition, there is an informal observation, and multiple walk-through observations, and an end of year evaluation that is completed. Teachers complete a self-assessment prior to their supervisor completing the end-of-year evaluation. Phase 3 - Action Research or Peer Partner Observation: Instructional staff in this phase can choose between conducting an individualized action research project or partnering with a peer to conduct two classroom observations, reflect on findings, and debrief with a supervisor. In addition, there is an informal observation, and multiple walk-through observations, and end-of-year evaluation that is completed. Teachers complete a self-assessment prior to their supervisor completing the end-of-year evaluation. School counselors who have completed a two-year induction participate in a formal observation and end-of-year evaluation. School counselors complete a self-assessment prior to their supervisor completing the end-of-year evaluation. School administrators set a personal goal that is approved by the CEO in addition to mid-year evaluation and end-of-year evaluation. Prior to each evaluation, administrators complete a self-assessment. The rubric uses PDE's Framework for Leadership's four domains: Strategic/Cultural Leadership, Systems Leadership, Leadership for Learning, and Professionalism and Community Leadership with some modifications to descriptors to align with the teaching and learning environment at 21CCCS.

Describe the process of observation and evaluation for nonprofessional staff (i.e. frequency, methods, rubrics, etc.)

Our goal in performance management is to provide employees with regular performance feedback from their supervisor. We establish performance standards and objectives for employees and evaluate employees at a mid-year and/or end of year performance evaluation, minimally at the end of the year. Our expectation is that all supervisors and Administrators will provide honest communications to employees about their performance. Supervisors and Administrators may provide performance coaching and feedback both formally and informally. A copy of the completed evaluation will be placed in the employee's personnel file. New hires will be considered provisional for the first sixty (60) work days. New employees will meet bi-weekly with supervisors and complete 30-, 60- and 90-day check-ins to review progress and determine what, if any, additional supports or resources may be needed during the onboarding process. A 90-day self-evaluation will be completed by the employee. The employee's supervisor will complete a formal 90-day evaluation. All performance documentation for the first 90-days of employment will be included in the employee's personnel records. An unsatisfactory review in any category during the probationary period may lead to termination of employment. A temporary or seasonal/hourly employee is hired to work a specific time period. Should a temporary employee be approved for a change in status to become a full-time or part-time employee, with no break in service, their hire date will be retroactive to the date that he/she/they was hired as a temporary employee.

Discuss the specific activities and trainings employed to support professional staff in a cyber environment.

21CCCS recently received a renewal of its Apple Distinguished School status, which required ongoing adherence to developing educator skills with Apple Products to ensure these tools were integrated into instruction. In addition, we provide ongoing training on the core platforms and digital tools, which includes Moodle (learning management system), Infinite Campus (student information system), and a variety of paid subscription services (i.e., Padlet, Formative, Nearpod, EdPuzzle, GimKit, Panopto, etc.) as well as free platforms (i.e., Canva, Wakelet, Google products). In addition, we create and disseminate companion job aids and tutorials for on-demand access beyond the training to reinforce skills. Most sessions are recorded and available on an internally managed professional development website. In addition, we stay abreast of best practice and new technologies by attending conferences, active membership in professional organizations, and professional learning networks.

Does the cyber charter school have any collective bargaining agreements with professional employees?

No

Does the cyber charter school have any collective bargaining agreements with nonprofessional employees?

No

What retirement system does the cyber charter school provide for employees? (Select all that apply):

PSERS (CHECKED)

Professional Staff Retention and Turnover

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Total number of professional staff	96	127	131	110	106
Number of professional staff employed in September returning from end of previous year	75	98	92	101	94
Number of professional staff employed in June who completed a full school year of employment	92	94	100	93	74

Non-Professional Staff Retention and Turnover

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Total number of non-professional staff	49	53	75	81	79
Number of non-professional staff employed in September returning from end of previous year	33	44	48	60	58

year					
Number of professional staff employed in June who completed a full school year of employment	32	42	49	45	47

(1) effectiveness

Exceeds- 57 of 106 (53.8%) Distinguished- 35 of 106 (33%) Proficient- 9 of 106 (8.5%) Needs Improvement-0 Failing-0 Incomplete- 5 of 106 (4.7%) : Employees on leave of absence and one still in introductory period (30/60/90)

(2) experience level

Average Tenure of the teaching staff = 6.92 years Number of Teachers that have been employed: Less than a year: 7 1-5 years : 20 6-10 years year: 23 10 -15 years: 7 More than 15 years :6

(3) mapping of credentials to teaching assignments for the most recently completed school year

During the 2022-2023 school year 100% of the professional staff were certified and had the required credentials for the position they held.

Upload evidence that staff members have the training and resources they need to perform effectively.

Onboarding Process and Example.pdf

Upload records of entering/uploading Act 48 credits

Sept 8 PD PERMS Upload.xls

Upload records of inductees' mentoring experiences

Mentor Mentee Handbook 2023-24.pdf

Upload a list of current mentors

23-24 Mentors.xlsx

Financial Solvency

Finance, Facilities, and Budget

How frequently are the school budget and financial records reviewed by the Board of Trustees?

At each board meeting, the Board of Trustees is provided with a Treasurer's Report, a bill list and a Board Summary that includes the original budget, current budget, outstanding encumbrances, expenditures and balance remaining by function and object.

Please describe the review process and be sure to include the following:

- Person(s) responsible for review of contracts, invoices, and receivables
- Person(s) who has signature authority

The administrator responsible for the contract, the CEO and Business Administrator reviews contracts prior to submission to the Board of Trustees for signatures once board approved. In the event the contract has not been reviewed previously, the CEO may request that the Solicitor reviews contracts. The CEO and Business Administrator review all purchase orders. The Business Administrator reviews and approves all invoices prior to processing for payment. The Business Manager also reviews all receivables. The Business Administrator signs all purchase orders. The accounts payable and payroll checks are signed by the Board Chairperson/Vice, the Board Secretary and the Board Treasurer.

Describe the school's financial controls and procedures for the management of financial resources.

21st Century Cyber Charter School Cash and Investments Internal Controls Memo June 30, 2023 NOTE: Memo updated by Loree Marchese in August 2022. Items in RED were chosen for cash receipt walkthrough at WP 4207. Items in BLUE were chosen for cash disbursement control testing at WP 4541a. Cash The Board of Trustees approves any new banking relationships or new investment accounts. Cash Receipts All mail containing checks is opened by the Confidential Secretary in the Business Office . All cash and checks received on a spreadsheet (3). The AR Fiscal Assistant prepares and submits the deposit to the bank. 21CCCS uses a remote deposit function, so checks are deposited via the remote deposit, and cash is taken to the bank. All deposits are made to the general checking account. The spreadsheet is then given to A/R Fiscal Assistant, who records the activity in the cash receipt module of CSIU. The Business Administrator reviews the entry to record the receipt and initials as proof of review (2). Support for the deposit is filed. The School receives wires from PDE for tuition revenue. These wires are directly deposited to the School's account. When a wire is received, the AR Fiscal Assistant downloads the support for the wire and applies the payments in the AR module. The summary report is printed and reviewed by the Business Administrator, who initials the report as proof of review (2). Cash Disbursements The A/P Fiscal Assistant matches purchase orders, receiving documentation, and invoices prior to entering checks into CSIU. She then runs a pre-processing check register. This report and all of the support for every check included is given to Business Administrator, for review. Business

Administrator compares support to the check report, then signs the pre-processing check register as the approval to process the checks. The A/P Fiscal Assistant prepares the checks and a final check register is given back to Business Administrator. Business Administrator reviews once again and signs the check register as approval to release the checks (2). A check summary report is given to the Board for approval at every meeting (4). Checks contain 3 printed signatures – the Board Chairperson, Board Treasurer, and Board Secretary. Unused checks are kept in a locked closet. Business Administrator and A/R Fiscal Assistant are the only individuals with access to create a vendor in CSIU. Bank Reconciliation The bank reconciliation for the general checking account is completed by the A/R Fiscal Assistant. The Confidential Secretary submits daily bank activity reports to the Business Administrator. The Business Administrator also logs onto online banking periodically to monitor activity. Bank reconciliations are reviewed by the Business Administrator, who initials as proof of review (3). Investments The School has a formal investment policy at PERM 411. The investments of the School (pooled cash as noted per A-Lead) are measured at amortized cost and are considered to have maturities less than 1 year. The funds act like money market mutual funds and are considered to be a cash equivalent for presentation on both the government wide and fund financial statements. The School does participate in PSERS and any investments held are controlled by PSERS. Reconciliations The PSDLAF account is reconciled by the A/R Fiscal Assistant and is reviewed and initialed by the Business Administrator.

Upload copies of annual audits for each year of the current charter renewal period

21stCCCS Audit 22:23.pdf

21stCCCS Audir 21:22.pdf

21stCCCS Audit 20:21 .pdf

21stCCCS Audit 19:20.pdf

Upload a copy of the most recent financial statement

21st Century Cyber Charter School FS 6.30.22 Final.pdf

Upload a copy of the adopted budget for the current year

2023-24 PDE-2028 FINAL.pdf

Upload a copy of the preliminary budget for the following year

2023-24 Detailed Budget.pdf

Upload copies of all current insurance policies

2023-24 Directors & Officers Policy (21CCCS).pdf

2023-24 Workers' Compensation Policy (21CCCS).pdf

2023 Package, Auto & Umbrella BINDER (21CCCS).pdf

2023-24 Cyber Policy Certificate.pdf

Upload copies of management contract(s)

CCRES.pdf

Upload benefits package

21stCCCS 2023 New Hire Benefits Overview- PROFESSIONAL 1.0 FTE.pdf

Fund Balance Reserves

Name	Dedicated Amount	Unrestricted Amount	Balance Check Date
Nonspendable	\$9,847	0	6/30/22
Committed	\$13,883,986	0	6/30/22
Assigned	\$373,358	0	6/30/22
Unassigned	\$4,314,142	\$4,314,142	6/30/22

Does the school have findings from the Auditor General report that have been resolved?

No

Upload copies of leases, deeds, or real estate agreements

21st Century Cyber Murrysville Lease Amendment executed.PDF

Murrysville Lease 11.8.16.pdf

Upload lease agreements and invoices/statements for equipment and services

Centric Copier Lease 2.8.22pdf.pdf

Explain how the cyber charter school commits resources to ensure it achieves its mission.

21st Century Cyber Charter School commits resources to ensure it achieves its mission of providing quality education to its students. 21CCCS allocates resources to hire qualified teachers, instructors, and support staff. These professionals play a crucial role in delivering the school's curriculum, providing guidance to students, and facilitating the learning process. Resources are also allocated for the development and implementation of assessment and evaluation methods to track student progress and the school's effectiveness in achieving its mission. Resources are allocated for the development and procurement of curriculum materials, textbooks, digital resources, and technology tools necessary to deliver instruction. Investment in technology infrastructure is vital. A robust technology infrastructure is essential for 21CCCS. This includes investments in servers, learning management systems, software, and internet connectivity to ensure students and teachers can access online classes and materials without interruptions. 21CCCS commits resources to provide academic support and counseling services for students. This may include hiring guidance counselors, special education staff, and providing additional tutoring or mentoring for students who need it. The school also invests in ongoing professional development for teaching and administrative staff. This ensures that educators stay updated with the latest teaching methods, technology, and educational trends. At times resources may be committed to marketing and outreach efforts to attract and enroll students. This might include advertising, open house events, and other promotional activities to build the school's student population. Resource allocation for 21CCCS is a complex process that involves budgeting, financial planning, and decision-making by the school's CEO and administrative team. The specific allocation of resources will depend on the mission, vision, and most importantly the needs of its student population.

Describe the intersection between the school's purchasing philosophy and educational goals.

The intersection between 21st Century Cyber Charter School's purchasing philosophy and its educational goals is a crucial aspect that directly impacts the academic, social, and emotion success of the students. The school's purchasing philosophy is aligned with its educational goals. For instance 21CCCS provides a technology-rich learning environment and the school prioritizes investments in educational technology, such as computers, software, and interactive learning tools. The school also prioritizes the procurement of quality instructional materials, books, lab equipment, and resources that enhance the overall learning experience. 21CCCS's purchasing philosophy include long-term planning. Funds are currently being utilized to improve curriculum, assessment and instruction. To assist with improving instruction and to track progress the school has invested in data management systems and assessment tools that help educators gather and analyze data to enhance the learning experience for all students. This will be an ongoing process for the school. The purchasing process adheres to relevant regulations and policies, ensuring financial transparency and accountability.

Investment Area

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Professional Development	30,984.94	15,017.00	3,888.60	8,735.00	15,074.80
Technology	159,896.09	183,345.36	252,776.67	201,596.83	194,943.34
Materials and Other Supplies	90,290.36	158,159.11	230,449.07	71,718.39	51,009.89

Explain how professional development investments support the cyber charter school's priorities as stated in the current charter agreement.

21st Century Cyber Charter School's 2015 charter did not have a heavy emphasis on Professional Development. However, the administration and staff know that Professional Development investments play a critical role in supporting the priorities of the school. These investments help ensure that the school's educators and staff have the necessary knowledge and skills to deliver quality education in an online learning environment. The administration and teacher leaders are currently being trained to implement Professional Learning communities. The PLCs will be utilized to evaluate data, discuss instruction, and develop interventions to support student needs. This will be a multiyear investment that will include supports such as Multi-Tiered System of Supports and curriculum alignment. The professional development will help 21CCCS teacher and staff align their instructional materials and methods with the school's chosen curriculum, ensuring students receive a consistent and high-quality educational experience. Investment in these types of professional development experiences will contribute to the overall quality of education and student success.

Explain how technology investments support the cyber charter school's priorities as stated in the current charter agreement.

Technology plays a central role in the operation and success of 21st Century Cyber Charter School. 21CCCS prioritizes providing students with access to quality education. Technology investments support this goal by ensuring that students have access to up-to-date learning resources and materials through online platforms and digital content. This ensures that students have a broad and current curriculum. Technology investments have enabled the development team to be creative and continue work on enhancing the learning process through adaptive learning systems and digital tools that can cater to individual students' learning needs. 21CCCS's investments in technology allows students to access their coursework and materials from anywhere with an internet connection. This flexibility can cater to various student needs, such as those who have part-time jobs, extracurricular activities, or other commitments.

21CCCX is investing in professional development in the area of PLCs with a heavy focus on data-driven decision-making to improve student outcomes. Investments have been made in systems that will assist in collecting, analyzing, and interpreting data related to student performance, engagement, and progress. Systems like Linkit and Infinite Campus have been purchased to support this initiative. The data and information gathered will be used to make informed decisions about curriculum adjustments, student support, and teacher training. To support students with disabilities funds are used to purchase software for specialized programs or content to support students with disabilities. Programs are often tailored to the needs of students. Investment in the area of technology will help 21CCCS provide quality education, personalized learning experiences, flexibility, data-driven decision-making, and a supportive environment for both students and teachers.

Explain how materials and other supplies investments support the cyber charter school's priorities as stated in the current charter agreement.

21st Century Cyber Charter School prioritizes student achievement and growth. There is a heavy emphasis on the importance of providing high-quality educational resources to students. Investments in materials and supplies are used to purchase textbooks, digital learning platforms, educational software, and other tools that directly support the curriculum. These resources ensure that students have access to the materials they need to achieve academic success. The integration of technology into education is essential for the success of 21CCCS students. Investments in computers, tablets, internet connectivity, and related supplies are purchased to enable online learning and ensuring that students have access to the digital tools necessary for their education. Materials and supplies are also used to support special programs. For instance, funds will be used to support benchmark assessments to determine each student's needs. Interventions based on student needs will be secured to provide teachers with alternative materials to address the student needs. Investments in materials and supplies ensure that 21CCCS can effectively implement its educational programs, support its students, and meet its goals.

Provide any other information or data that describes how resources have been used and/or leveraged to further the school's mission and support the school's unique design.

21st Century Cyber Charter School has recently made investment in curriculum development to ensure it aligns with the state standards while providing students with the skills to be successful post-graduation. The school has also invested in educational technology and infrastructure (New LMS) to enhance the learning experience. Funds have been allocated for ongoing professional development for teachers and staff to stay updated with the latest educational practices and technologies. Financial resources have also been allocated to provide resources for counselors, special education staff, or other support services to help students overcome challenges and thrive in the school's unique environment. Over the past year several positions have been added to assist with student engagement and updates to the curriculum and courses being offered at 21CCCS. The CEO, Business Department, and Administration have implemented sustainable practices to optimize resource allocation to ensure there is positive growth in the area of student achievement.

School Facilities

Facility Name	Address (Street, City, State, ZIP)	Ownership	Purpose
Main Building	1245 Wrights Lane, West Chester, PA 19380	21CCCS	Offices, teaching spaces and meeting areas
Satellite Campus	221 Blue Spruce Way, Murrysville, PA 15668	Lease	Offices, teaching spaces and meeting areas

Are there any plans to ask for an amendment to move or expand any facilities in the next five (5) years?

No

Student Services

Describe the IEP Process.

To ensure student success at 21CCCS, students follow the recommended evaluation cycle set forth by the Pennsylvania Bureau of Special Education and Chapter 711 of PA Code. Students are re-evaluated, at minimum, every three years, or every two years for students with an Intellectual Disability. Students' needs are programmed through their IEPs, which are updated at minimum on a yearly basis. Needs and accommodations are frequently revised as students progress through the year. Frequent reevaluation of students' needs allow for all stakeholders to review and revise programming based upon students' assessed needs to provide interventions and accommodations that directly affect the student.

Current, Anticipated, or Tentative Service Providers for Students Receiving Special Education Services

Service Provider Name	Need Identification	Description of Need
Therapy Source	Current	Evaluations, related services
Delta-T	Current	Evaluations, related services
Aveanna	Current	PCA's
CCRES	Current	PCA's, related services
Chester County IU	Current	Evaluations, related services , PCA's
US Healthcare Services	Current	Related Services

Upload copies of special education teacher certifications for current employees

Spec Ed Certifications.pdf

Upload copy of federal child count sample

Federal Child Count .pdf

Provide copies of policies and procedure manuals regarding instruction of English learners:**Upload document translation policy**

1038-AR-2.pdf

Policy 1038.pdf

Upload most recent program evaluation

EL Program Review document.pdf

**Provide a description of the Language Instruction Educational Program (LIEP), including:
Supports and accommodations provided for ELs to learn content.**

21st Century Cyber Charter School (21CCCS) provides appropriate planned instruction for English learners. The program's goal is to provide instruction enabling students to fully participate in their academic experience at 21CCCS and in their social lives within their community. This program will provide Communicative Competence (Hymes, 1972) developing interpersonal communication skills and cognitive academic language proficiency as described in the Basic Education Circulars (BEC) for ELs. Hymes theory is used collaboratively with Krashen's theory of Comprehensible Input (1991,2014). The input theory states individuals learn language by using a basis of understanding through which information is taught. The student carries this understanding forward into their classes and apply it to content based subjects with support. Students will develop proficiency in the domains of listening, speaking, reading, and writing, giving the students the skills to fully participate in all areas of their school community. To ensure each student becomes proficient in each area of the PA Standards, reading, writing, speaking, and listening, the program has components addressing each area, allowing the student to practice the use of English in a variety of modes and media. The EL program will also include a focus on metalinguistic awareness, including syntax, discourse, and socially appropriate language usage. ELD provides many opportunities to utilize academic and social language in a variety of content areas and meaningful ways. Instruction will correspond with the student's level of English ability. Using the Pennsylvania State Standards, students are provided with meaningful and comprehensible instruction in content areas. Pennsylvania English Language Proficiency Standards (ELPS) are an overlay to the academic standards offered by the state. Subject area teachers work collaboratively with ESL specialist and use both sets of standards to plan instruction for EL students. Teachers use Language Tree Online for instructional purposes. This program is standards based and constructed for beginners, emerging, and

intermediate EL students. Language Tree Online is designed for middle and high school students. The ESL specialists and content area teacher will develop content area instruction. The content is adapted to meet the language proficiency of the student. The necessary support are provided for the students within all course content areas and may include ESL teacher services, supplemental materials including online and physical material. Common planning time will be established to allow the content area teacher and the ESL specialist to create appropriate instructional support. 21CCCS uses the same grading system for all students in the school, including English Learners. EL students will not be graded on English Language proficiency in any academic subjects. During the school year, ELD teachers, school counselors, and principals will monitor EL students for program changes. Changes in the program will be made to accommodate the student's progress. The program model of Communicative Competency Theory provides the student with the skills for effective communication. Utilizing the 4 components of language discourse: linguistic competence, sociolinguistic competence, discourse competence, and strategic competence. The program creates a holistic approach to language acquisition. This theory, combined with Krashen's Theory of Comprehensible Input, in which students are given information in a method in which they can understand, builds language competency. Instruction is based on the student's proficiency level and is supplemented by gestures, visual aids, and interpersonal communication with non-EL students, teachers, staff, families, and the community at large. Families are given school information in their home language. Communication by phone (using Transperfect) or email is delivered in the home language also. Report cards are sent electronically and translated into the home language and English. Using PDE SAS ELD Portal's translation services the school is able to communicate effectively with the school families, thus keeping them informed and involved in school events, decisions, and critical information. The school also uses this program for specific academic documents contained within the system.

Involvement of parents/guardians in their child's education and in important programmatic decision-making at the school.

Parents and Guardians are encouraged to proactively participate in their child's education through communication with their Academic Advisor and the EL Coordinator acting collaboratively. Monthly communication with the parents regarding the student's progress and programmatic decision-making for the student is addressed by the Academic Advisor and EL coordinator. When necessary, these communications can be weekly or semi-monthly, addressing the student's academic program and progress. All information is delivered in the parent's preferred language. Through these engagements, parents, academic advisors, and the EL coordinator can design a program that fits each student's learning style while focusing on the student's academic strengths and needs.

Staffing the program appropriately with certified EL teachers.

All teachers who instruct EL students in English Language Development are certified ESL Program Specialists by the state of Pennsylvania. Each ESL program specialist is also certified in core content areas, as well as electives. 21CCCS encourages all teachers to engage in continual staff development.

Teachers participate in professional development monthly. Teachers receive training in a collaborative, one-on-one basis to address the needs of each EL student within their class, also. Each staff member receives an EL student at a glance profile, quarterly, giving teachers updated information on students language proficiency level, grades, and any other academic information. Weekly, content area teachers and ESL Program Specialist meet to coordinate appropriate instruction for each EL student in his content area classes.

Training for content area staff in working with ELs.

During the school year, monthly professional development training sessions are held for the staff. This accounts for 2 hours of the staff's annual professional develop. Each month this program focuses on a specific scaffold or support for ELs and the resources to create comprehensible input. The professional development is tailored to the school's curriculum and cyber environment to aid the teacher's implementation of supportive instruction. The staff also has access to peer reviewed research in the EL drive of the school's google drive. Coaching with a ESL Program Specialist is available at all times.

Instructional resources provided for accommodating ELs in content classes and delivering targeted English language development instruction.

Staff is required to participate in monthly professional development sessions which describe, explain, and offer content specific examples of supports for English Learners. Staff has access to multiple resources which are specifically labeled Supports for English Learners. Coaching is available through our ESL Specialist. Push in services during content specific classes to create comprehensible input for our EL students is implemented as needed on an individual basis.

On-going and annual evaluation of the program along with necessary changes to ensure the program is effective.

Chester County provides quarterly ELD leadership seminars. The purpose of the seminars is to create a network of ELD coordinators who share ideas and introduce new peer reviewed theories. Many seminars include experts in the ELD field who delve into best practices. ELD coordinators review the presented material with ELD district staff, evaluate which theories and practices work well within the district, and actively work to implement changes. Overall, these seminars afford the district the opportunity to monitor, evaluate, and modify the curriculum and program to ensure effective instruction throughout the year. The coordinator and director of curriculum meet regularly to evaluate currently used and new programs that may provide the best outcomes for the EL students.

School Governance

Upload organizational chart for the cyber school

Org Chart_Names.png

Upload policies governing the election or appointment of board members

0001 - Bylaws (1).pdf

0004 - Qualifications and Service (1).pdf

How do election or appointment policies ensure adequate representation from key school stakeholders?

The appointment or election of the Charter School's Board of Trustees (Board), and composition of the Board shall be in accordance with the incorporated Charter School's written Charter and established bylaws. Members of the Board of Trustees ("Board") shall have an interest in the operation of a highly innovative charter school designed to meet the instructional and educational needs of school age children in Pennsylvania. A significant portion of the Board shall be comprised of experienced public educators.

Upload board meeting calendar from last three complete school years

Board Meeting Calendar from Last Three Complete School Years.pdf

Upload board agendas from last three complete school years

2020-2021 SY Board Meeting Agendas.pdf

2021-2022 SY Board Meeting Agendas.pdf

2022-2023 SY Board Meeting Agendas.pdf

Upload meeting minutes from last three complete school years

2020-2021 SY Board Meeting Minutes.pdf

2021-2022 SY Board Meeting Minutes.pdf

2022-2023 SY Board Meeting Minutes.pdf

Upload copies of all current board policies and procedures

Table of Contents.pdf

0000-Board of Trustees_b24d9132.pdf

1000 - Programs_1c01c01b.pdf

2000 - Students_0fb72cbb.pdf

3000 - Employees.pdf

4000 - Finances.pdf

5000 - Property.pdf

6000 - Operations.pdf

7000 - Community_fd6cfa5d.pdf

Upload a sample of the public notice of a public board meeting

Sample of the Public Notice of a Public Board Meeting.pdf

Upload copies of Ethics forms for each board member

Ethics Forms for Each Board Member.pdf

Describe how Sunshine notices are provided for all public meetings and how key stakeholders, including parents and families, are involved in board meetings.

At least five days before the first board meeting of the school year, a notice is placed in the Daily Local News and Local News Digital with the dates, times and location of the board meeting. Our board meetings are virtual and it is indicated as such in the advertisement. A list of dates for our board meetings is on our school website, with access to prior board meeting agendas and minutes. The board meeting agendas are made public and featured at least 3 business days prior to the meeting, with a printed copy of the agenda at our front desk. On the day of each board meeting, a link is also placed on our website for the public to join the meeting. Our monthly board meetings are advertised and open to the public, including 21st Century Cyber Charter School parents and families. Two of our current board members are parents of students who attend our school which helps provide perspectives from the

parent and board member lenses. Additionally, students' achievements are highlighted at each meeting during the CEO's report.

Communication to Parents/Guardians and Community

Communications to Parents/Guardians and Community

Describe the mechanisms in place to measure stakeholder satisfaction and solicit input.

One of the school's goals is to provide outstanding customer service to students, parents, and the community. To gather the data necessary to accomplish this, the school conducts a variety of surveys. Surveys are conducted using a variety of mediums. Many surveys are anonymous, encouraging participation and accurate responses. Courses have surveys throughout the year, inviting students to give anonymous feedback about the course and teacher. Parents and students are surveyed about a variety of issues and their satisfaction with the school. Graduates are asked about their plans and solicit final comments about the school. Samples of surveys are attached in the appendix. 21CCCS seeks input from all stakeholders to continue to improve the educational setting. In the spring of 2016 we began our Joe Cyber experience. This is an opportunity for all employees to have a similar school experience that our students have by being a cyber student for a day. They are given an academic advisor, live class schedule, and assignments to complete. After each experience we debrief on the experience and use suggestions to make improvements. All new employees are given an opportunity to be Joe Cyber for a day. 21CCCS works together with students and families to ensure continual improvement. Academic Advisor relationships, progress reports and surveys are all methods we use to reach out to gather feedback and data about our school. We encourage our families to contact us with issues and have a formal four-step complaint reporting procedure listed in the Student/Parent Handbook. First, parents are to reach out to the academic advisor, then if not satisfied, they may speak to a principal. The third level is to speak to the Director of Education and finally to the Director/CEO. This chain of communication provides our families with the assurance that we value their opinions and suggestions. Every student enrolled in our school is assigned an academic advisor. The role of the academic advisor is to be a family's primary contact to the school and to help the student be the best cyber student they can be. The academic advisor is responsible for communicating to the student and parents. An academic advisor also communicates with the student and parents through e-mail and the Virtual Office in addition to the phone and text, when necessary. The Virtual Office, which is operated through Jigsaw, is a comprehensive online learning and collaboration tool specifically designed for education. Both students and teachers log into Jigsaw to enter the Virtual Office where they can meet to discuss lessons and assignments. Students are also able to log into Virtual Offices to meet with their academic advisor. Since academic advisors are in such constant contact with students and families, they are often the sounding board for suggestions of changes and improvement. Gaining input from both our students and parents is extremely important to help us improve and provide an outstanding education to our students. We value their input and provide numerous opportunities for both parents and students to provide feedback to us throughout the year. We offer a suggestion box for both students and parents to provide suggestions and feedback about our school. The suggestion box is always available and easily accessible. Student focus group meetings are held as another way to gain valuable insight from their perspective about our program. These meetings are held through video conferencing and the students really enjoy seeing each other on camera.

Have you conducted parent/guardian surveys?

Yes

Upload copies of most current parent/guardian surveys and include a summary of responses.

21st Century Cyber Charter School Parent Survey - sent April 18, 2023 (1).xlsx

Describe the role of parents/guardians in school improvement planning, if any.

21st Century Cyber Charter School recently submitted their Comprehensive Support and Improvement plan and will be submitting an updated Comprehensive Plan in the Spring of 2024. Parents and guardians play a crucial role in school improvement planning by contributing their perspectives, support, and involvement in various ways. Their involvement fosters a sense of partnership between the school and the community, ultimately enhancing the quality of education provided. 21st Century Cyber Charter School parents and guardians are often the most direct advocates for their children's education. They can voice concerns, offer suggestions, and highlight areas that need improvement, ensuring that the school addresses the specific needs of students. It is essential to have their feedback in order to create change and develop plans that ultimately improve the instruction and learning environment for their children. To ensure feedback was collected 21st Century Cyber Charter School gathered input from parents through a variety of sources such as surveys, meetings, and focus groups. This feedback helps identify strengths and weaknesses in the educational system, as well as areas where improvements can be made. This feedback provided information on ways the school could improve communication, student achievement, equity, and technology needs. Parents were able to advocate for student needs through the improvement process for the CSI plan and will be able to continue their advocacy through the Comprehensive School Plan. 21st Century Cyber Charter parents and guardians are vital stakeholders in school improvement planning. Their active involvement, advocacy, and collaboration with educators and administrators helped contribute to the development of school plans that will ensure there is continued success and growth of the educational process implemented at the school which will be highly beneficial to both current and future generations of students.

Provide examples of communication between parents/guardians and key stakeholders.

21st Century cyber Charter School values parent/guardian input and engagement. 21st Century communicates with families through email, personal and mass phone calls, newsletters, communication by academic advisors, as well as in-person and virtual meetings. Participation varies depending on the topic being presented. Additional activities are also offered to parents and students, for example the Back to School Picnic will be held on October 28, 2023.

Upload evidence of community meetings, agendas, and sign-in sheets.

Federal Funds Stakeholder Meeting.pdf

BTS Picnic_RSVP List.xlsx

Student Enrollment

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Total student enrollment at the end of the school year	1828	2020	2956	2097	1762
Number of students enrolled in June who were enrolled for the full school year (beginning from first day of school year)	740	858	1128	1234	1006
Number of students who were enrolled at the October PIMS submittal	1235	1270	2503	1538	1241
Number of current students, excluding graduates, who withdrew during the full school year	393	384	567	368	305

Did student enrollment decline greater than 10 percent in any year?

Yes

What years? (Select all that apply)

2021-2022, 2022-2023

Discuss trends in student turnover and retention data.

As the world began to return to a semblance of normalcy after the COVID-19 pandemic, 21st Century Cyber Charter School witnessed a decrease in enrollment, returning to levels reminiscent of the pre-pandemic era. First and foremost, the reopening of brick and mortar schools and universities allowed students to resume their traditional educational experiences, which may have been preferred by some individuals. The allure of in-person instruction, on campus activities, and the traditional classroom

environment contributed to this shift. For many students, the desire to regain a sense of normalcy and social interaction played a significant role in their decision to return to brick and mortar institutions.

Describe the system for maintaining accurate student enrollment and withdrawal information as required under <a

href="https://www.legis.state.pa.us/cfdocs/legis/LI/uconsCheck.cfm?txtType=HTM&yr=1949&sessInd=0&smthLwInd=0&act=014&chpt=17A" target="_blank">Section 1748-A, Enrollment and Notification. 1949 Act 14 - PA General Assembly (state.pa.us)

Maintaining accurate student enrollment and withdrawal information is crucial for the efficient operation of 21st Century Cyber Charter School 1. Enrollment Process: Application and Registration: When a student applies for enrollment, they complete an application form. During this process, the school collects essential information such as the student's name, date of birth, contact information, emergency contacts, and residential address. This data is entered into the school's enrollment system.

Documentation Verification: The school requests documents to verify the student's identity, age, residency, and immunization records based on PDE Code. Acceptance and Enrollment: After verifying the information and accepting the student, the school officially enrolls them in its programs and mails out an Individualized Enrollment Notification Form for each student to residential district. 2. Ongoing Student Records Management: Student Database: The school maintains a secure and centralized student database. This database includes comprehensive student profiles with details about their academic progress, attendance, contact information, and more. Regular Updates: Schools encourage parents or guardians to provide updated contact information when there are changes, such as a new address or phone number. This information is promptly updated in the student database and updated Enrollment Notification Forms are sent out to the residential district if applicable. 3. Withdrawal Process: Withdrawal Notification: When a student decides to withdraw from the school, parents or guardians are required to provide formal written notification. This notification typically includes the reason for withdrawal, the last day of attendance, and contact information for the new school the student will be attending. Exit Interview: When possible, we conduct exit interviews over the phone or by email with the parent/guardian of the student gather feedback and ensure that all necessary materials, including textbooks and library books, are returned. Withdrawal Approval: The school's administration reviews the withdrawal request and records the withdrawal date in the student information system and mails out a withdraw notification form to the residential school district.

Describe efforts by the cyber charter school to ensure equitable deployment of resources.

21st Century Cyber Charter School understands it is critical to ensure equitable deployment of resources. Equitable distribution by 21st Century Cyber Charter School's teachers and staff provides a fair and inclusive educational experience to all students. 21st Century Cyber Charter School ensures all students have access to the necessary technology and internet connectivity to participate in online learning. Students are provided devices such as laptops or tablets as well as hotspots if necessary. The technology department ensures all devices have the necessary digital learning materials and software to

ensure student success. These resources are accessible to all students, including those with disabilities and when necessary additional digital resources and assistive technology is provided to students with disabilities. In addition to digital resources 21st Century Cyber School will provide their students with hardcopies of any materials that are required for specific course work. These resources are shipped to families in a timely manner to provide the required content students need to be successful academically, socially, and emotionally. All students have access to supports services, such as counseling, tutoring, and academic advising, to help students succeed academically and address any social or emotional challenges they may face. 21st Century Cyber Charter School Regularly assess the effectiveness of resource allocation procedures and makes adjustments as needed to ensure equity. Teachers and administrators monitor student outcomes and identify any disparities that may arise to assist with the evaluation of equitable deployment of resources. This information assists 21st Century Cyber Charter School refine resource allocation strategies when necessary.

Waiting List Detail

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
How many students were on the waiting list at the beginning of the year?	N/A - There is no waiting list.	N/A - There is no waiting list.	N/A - There is no waiting list.	N/A - There is no waiting list.	N/A - There is no waiting list.
How many were extended opportunities to enroll?	N/A - There is no waiting list.	N/A - There is no waiting list.	N/A - There is no waiting list.	N/A - There is no waiting list.	N/A - There is no waiting list.
How many enrolled during the year?	N/A - There is no waiting list.	N/A - There is no waiting list.	N/A - There is no waiting list.	N/A - There is no waiting list.	N/A - There is no waiting list.

Has the school been under- or over-enrolled in any given year?

Yes

Year	Provide an explanation for the variance.
2020-2021	21st Century Cyber Charter School does not have a maximum or minimum enrollment figure. However, due to the COVID-19 pandemic, 21 Century Cyber Charter School experienced a significant increase in enrollment. Due to the pandemic the sudden shift to remote and online learning became a necessity to ensure the safety of students and staff throughout the commonwealth and entire country. Adapting swiftly to this change was crucial for the

continuity of education and 21st Century Cyber Charter School was capable of an immediate switch to remote learning. Due to 21st Century Cyber Charter School's ability to navigate virtual instruction many families enrolled their students in school at 21st Century Cyber Charter School during the height of the pandemic. The school was already equipped with digital learning platforms, sufficient IT infrastructure, a staff trained to educate through a virtual platform, and support services such as counseling, tutoring, and academic advisors, as well special education were immediately provided.
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Drawing upon exit interviews and other sources, discuss factors influencing student transfer and any corrective policies implemented by the school. How are these policies evaluated?

21st Century Cyber Charter School values the importance of feedback from all stakeholders, especially parents and students. However, the school does not currently have a formal process for student and family exit interviews. In the past parents were invited to participate in exit interviews as well as online surveys. There was a very low participation rate and most of the families did not engage in the process. 21st Century staff receives the most feedback from families through informal conversations rather than formal interviews and surveys. Parents are more willing to share the positive and negative experiences through dialogue rather than completing a survey or interview. Based on feedback from parents the 21st Century Cyber Charter School understands the necessity to continue offering flexible educational options that can cater to the changing needs of families. As a school of choice serving the entire state of Pennsylvania, 21stCCCS recognizes the importance of being flexible and willing to adapt to the diverse requirements of all families. Many families choose 21stCCCS for a more personalized learning experience that offers geographical flexibility, a healthy and safe learning environment, resources to support specific needs, flexible schedules, a range of curriculum choices, a bully free environment, and extracurricular activities. However, there are students and families whose needs change and the benefits of a cyber program are no longer suitable for the type of learning experience they are looking for. Recurring feedback from parents that are unenrolling their children focused on the following statements:

- They are not suited to an asynchronous online environment.
- They miss the social interaction of a traditional school.
- They are unmotivated and need more structure.

It's important for 21st Century Cyber Charter School to continuously address the feedback from families and adapt its offerings to better meet their needs. Moving forward 21stCCCS will develop a plan to elicit feedback from families that unenroll from the school. The plan may include informal conversations, focus groups, anonymous feedback through exit surveys, continuing the practice of regular check-ins through academic advisors, as well as consistent communication and transparency. 21st Century Cyber Charter School understands that it is crucial to remain flexible and responsive to the changing needs of its students and families. 21st Century Cyber Charter School will use the feedback received to make meaningful changes and modifications to the school's program.

Technology and Support

How is technology used to deliver and support curriculum and instruction?

All 21CCCS students are provided a MacBook laptop and iPad that is equipped with the software and applications they use on a daily basis to attend school. All school work is completed on the MacBook or the iPad and both devices are equipped with remote login software, allowing our tech support team to troubleshoot and support any technical issues. The iPads bring another dimension to student learning as students are able to interact with the device via the touchscreen and can bring their devices into the learning environment, rather than the learning environment fitting to where their laptops are. The use of iPads also supports 21CCCS's desire to continue providing our curriculum through the most up to date technology. Upon enrollment, students participate in an orientation class. The purpose of this class is to teach students web and digital literacy skills and how to be effective eLearners in any online environment. Students also initially learn to use the software and hardware tools supplied by the school. After this, assistance is continually provided through instruction in classes and job aids (help guides) in Moodle (Learning Management System). 21CCCS uses Jigsaw Interactive, an online collaboration environment for teachers to interact with students in virtual offices and classrooms. Jigsaw Interactive offers a variety of features, such as two-way voice communication, text chat, video, desktop and application sharing, polling, and a whiteboard. The text chat feature enables students to ask a question to the teacher privately, encouraging them to ask questions they might not ask if the entire class were also listening. While Jigsaw Interactive is primarily a synchronous system, sessions can be recorded for later viewing and review by students, making recorded sessions a valuable resource for students. Used as a virtual classroom, teachers and students can meet as a class to have group discussions and review course materials. Used as a virtual office (VO), students can quickly and easily communicate with their teachers without the need for a telephone. The whiteboard can be used by both teacher and student to collaborate. All teachers have their office hours posted in their classes; during these times they are available in their VO, by phone, and by email for students and parents. Teachers have both day and evening office hours, making communication with parents and students on non-traditional schedules easier. 21CCCS uses Moodle as its learning management system to deliver all lesson content and assessments to our student body. This is where they receive important school news, notifications, and announcements. Each student and parent is provided a Moodle account. Students are expected to login daily and complete their assigned work. Parents can use their account to stay up to date on their student's progress and grades. Moodle is available all day, every day each quarter. Moodle courses contain quizzes, assignments, and projects as forms of summative assessment. Assignments are available to students on a quarterly basis with the opportunity to resubmit assignments and quizzes. Each course contains an announcement section, a course syllabus (to present course expectations), teacher information, a gradebook (to view course grades and teacher feedback at all times), and additional subject specific resources. Content is presented in a logical consistent interface to the students in an engaging, easy to follow manner; course pages are built using a consistent layout, so students always know how to navigate through the page and course. Students are offered a variety of ways to view, learn, and demonstrate mastery of the material using a student-centered, asynchronous learning approach. Course material is presented in a variety of formats to address different learning

styles, Garner's (1983) Multiple Intelligences, and to foster student engagement. Active student participation, which fosters critical thinking and deep learning, is encouraged through online discussions, group or partner work in the Virtual Offices, and in live class sessions. Rich activities are developed that trigger students' interests, engaging them to explore the answers. Students are given options for how they demonstrate their mastery of concepts to the teacher. Teachers have a wide variety of tools and resources available to them for tracking student activity in classes and for creating assignments that effectively use the variety of technology available. Moodle (LMS) allows all student actions (clicks) to be tracked for time of day, date, frequency, and length of time. Our video hosting platform integrates seamlessly with Moodle and can provide data that can be used to determine class-wide course information such as how many times students viewed a tutorial video, and how much of the video was watched. This type of data drives decisions when the course revisions are made. Google Workspace for Education is used as the major collaboration tool between the teachers and learners. The Google Suite provides students with school email accounts through Gmail, as well as access to their own Google Calendar and Google Drive, including access to Google Docs, Sheets, and Slides. These applications are the major vehicles used to promote deep learning, and they ensure high quality learning outcomes. Online discussions provide an additional learning and teaching vehicle, allowing instructors to facilitate the acquisition of higher-order thinking skills for transferring and applying information learned in class. Students learn to communicate effectively by email, since much of the communication within the school is electronic. Many students learn to use their Google Calendar as a planning and scheduling tool, a valuable skill in today's world.

Upload copy of the technology plan

Technology Plan.pdf

How is the cyber charter school improving student learning through the effective use of technology?

In an effort to continue providing a high quality education through Apple technology, all teaching staff at 21CCCS are required to be successfully recognized as Apple Teachers by completing Apple's learning program for educators. The school also provides Apple Professional Learning throughout the year for continued professional development. Teachers are specifically trained on Apple devices and apps to learn the best practices for implementation in our cyber school environment. Teachers and students have a number of ways to learn to use the wide variety of tools available to them. Teachers learn to use new tools in professional development (PD) sessions from specialists and fellow teachers throughout the school year, job aids, and instructional videos. Our school has also developed our own app to deliver short professional development videos to staff. Teachers have the option to use any of the following resources, but not limited to: Jigsaw Interactive, Microsoft Office, Comic Life, Adobe Photoshop, Google Workspace for Education, Apple native applications (Keynote, Pages, Numbers, Garageband, iMovie, Clips, Notes), web browsers, Google Earth, Gizmo, Moodle, and website subscriptions (i.e. BrainPop, NearPod, Quizlet, EdPuzzle) and utility applications on their laptops to update software. Teachers have a

wide variety of tools and resources available to them for tracking student activity in classes and for creating assignments that effectively use the variety of technology available today. 21CCCS course content is presented to students through Moodle (LMS). The LMS allows all student actions (clicks) to be tracked, in Moodle, for time of day, date, frequency, and length of time. Our video hosting platform integrates seamlessly with Moodle and can provide data that can be used to determine class-wide course information such as how many times students viewed a tutorial video, and how much of the video was watched. This type of data drives decisions when the course revisions are made. The Student Information System (SIS) displays real-time data for each student. This makes it easy for teachers and academic advisors to get a comprehensive overview of students. A key to our school's past success has been the development of an effective learning environment. Several school-wide strategies incorporate technology to help build this effective environment for learning, such as: Virtual field trips and activities Utilizing the LMS to develop activities and discussion questions designed to trigger student interest when exploring answers, which in-turn fosters student critical thinking and deep learning Presenting content in the LMS in a logical consistent interface in an engaging, easy to follow manner. It also provides students a variety of ways to learn using a student- centered, asynchronous learning approach. Incorporating PowerPoint, Keynote or Google Slide presentations, video lectures and demonstrations, and interactive activities such as Nearpod and Gimkit Providing many opportunities through our online collaboration platform for students to interact in virtual classrooms and work sessions Within our LMS, course pages are built using a consistent layout, so students always know how to navigate through the page and course. All courses include an announcement section, a course syllabus (to present course expectations), teacher information, a grade book (to view course grades and teacher feedback at all times), and additional subject specific resources. Courses are divided into sections, where each section represents one week, and approximately nine weeks represent a quarter. This allows students to easily pace themselves and complete courses on the schedule that is appropriate for their situation. Each section begins with an explanation of what will be covered and an expectation of what students will learn (introduction, essential question, objectives). Course material is presented in a variety of formats to address different learning styles, Garner's (1983) Multiple Intelligences, and to foster student engagement. Active student participation, which fosters critical thinking and deep learning, is encouraged through online discussions, group or partner work in the Virtual Offices, and in live class sessions. Rich activities are developed that trigger students' interests, engaging them to explore the answers.

What enhancements are planned to improve technology over the next five years?

21st Century Cyber Charter School is committed to enhancing our technology infrastructure over the next five years to ensure that our staff and students have access to the latest tools and resources. Our planned enhancements include: A device cycle replacement plan to ensure all student and staff devices are replaced every 4 years. This will provide 21CCCS with a strategic approach to ensuring that all staff and student devices are replaced at regular intervals and will ensure that our staff and students have access to devices that are up-to-date and can support the latest educational software and applications. By regularly updating devices we will be able to meet performance demands for the latest educational

software and applications leading to better learning outcomes. Providing up-to-date devices will allow us to continue to increase security, improve compliance, and reduce maintenance costs. A server and network infrastructure replacement plan to ensure key infrastructure components are replaced every 5-7 years. This will ensure that our network is reliable and secure, and that it can support the increasing demands of our staff and students in a cyber environment. Maintaining up-to-date network components will increase our network's security and reliability as well as provide us with scalability to meet the demands of the latest technology. This will reduce our risk of outages and help to ensure our cyber learning environment is always available to our staff and students. Upgrade and modernize our learning management system: A modern LMS will provide a more user-friendly and intuitive interface, making it easier for learners to find the information they need and complete their coursework. An upgrade to our LMS will offer a wide range of features and functionality, such as the ability to create interactive content, track student progress, and deliver personalized learning as well as provide more comprehensive reporting capabilities, which can be used to track learner progress and identify areas for improvement. The goal of this upgrade will be to improve student engagement, increase flexibility in our learning environment, enhance collaboration between staff and students, and improve our analytics to better assess our students' progress. Expansion of our cybersecurity initiatives in the areas of authentication, endpoint security, and assessment and readiness. By implementing strong authentication methods, we can help to prevent unauthorized access to systems and data. This can be done through methods such as single sign on, multi-factor authentication, and passkeys. By implementing endpoint security frameworks, we can ensure device compliancy that will help protect our devices from malware and other threats. Implementing regular assessments of our cybersecurity posture can help us identify vulnerabilities and gaps in our security controls. Overall, expanding cybersecurity initiatives in these areas will benefit 21CCCS and will reduce the risk of data breaches and increase protection of our staff, students, and data. Continue the adoption of AI technologies: Continued adoption of AI in our school can lead to improvements in many areas. AI can be used to personalize learning for each student by adapting the content and pace of instruction to their individual needs and interests. Using AI to adapt learning where the difficulty of the content is adjusted to each student's level of understanding will ensure that all students are challenged. Staff can utilize AI for automated grading and assessment. This will free up time so they can focus on providing individual feedback to students. AI has the potential to revolutionize education by making it more personalized, efficient, and effective. However, as a developing technology it will be important for 21CCCS to address the challenges of adopting AI in our school. Incorporate AR/VR and coding technologies into our existing curriculum to make learning more engaging and interactive: AR and VR can be used to create more engaging and interactive learning experiences. This technology can be used to bring objects and concepts to life, making them more tangible and easier to understand. We will be able to create immersive learning experiences that allow students to explore different environments and scenarios. Coding can be used to teach students how to problem solve and foster creativity and innovation. Additional benefits of implementing coding include developing critical thinking skills, digital literacy, and career readiness. By incorporating these technologies into our curriculum, we will improve the engagement of 21CCCS students and prepare them for the future.

Upload a copy of the Children’s Internet Protection Act Policy

Internet Protection.pdf

Upload copies of policies and procedures concerning appropriate use of curriculum and training materials

Code of Conduct and Curriculum Policies.pdf

Upload the most recent three (3) months of help desk reports showing the number of tickets and average time to close ticket

3MonthsHelpDesk.pdf

What are the most common help desk questions?

Our help desk receives a variety of questions from students, parents, and staff each day. The most common questions include: How do I restart my laptop? – This question is especially common for new students or students who have been with us for a short period of time. Why can’t I log in? – This question is common for new students who do not read the documentation about how to log in. How do I check my student’s grades and progress? – This is the most common question asked by parents. How do I unmute the microphone in the virtual office? – This question is asked of students who are using Jigsaw, our online collaboration platform. Why are social media sites such as Facebook and Instagram blocked? – This question is asked by students inquiring about why we block websites with our internet content filtering solution.

How is technical support provided to students and parents?

The primary goal is for a student to complete his/her schoolwork with minimal interruptions due to technical issues. Technical support is available to each student and parent while attending 21CCCS through the use of email, telephone, virtual office, remote support sessions, help desk tickets and support documents available in Moodle, the student learning management system. Each communication from the student and/or parent is answered as quickly as possible, and all communication is executed in a courteous and respectful manner. Support requests are prioritized first by the potential effect on the student's performance on schoolwork, and second by the order in which it was received. Technical support is currently available from 7:30 AM to 5:00 PM each school day. For support outside of those hours, students can access IncidentIQ (tech support ticketing system) to request help to resolve common tech issues. Through the site, students can submit a ticket requesting support for their device, new equipment, or request for supplies. This request is recorded and alerts technical support personnel by email. The ticket records are reviewed periodically, and additions are made to the support website or student computer image as necessary. Most support issues are software

related and tech specialists can usually resolve issues quickly using BeyondTrust, which allows a computer to be accessed remotely over the Internet. When that cannot be done, for example, in the case of a hardware issue, the student is sent another computer overnight. 21CCCS keeps spare computers and iPads on hand ready to ship for these cases. 21CCCS does not support any technical issues pertaining to hardware or software that is not provided by 21CCCS.

How are hardware, software, and Internet connections provided to students?

All 21CCCS students are provided a MacBook laptop and iPad that is equipped with the software and applications they use on a daily basis to attend school. These devices are shipped to students the week prior to the start of their enrollment at 21CCCS. Laptops are configured with the following specifications: 13.3" LCD display 1.8 GHz Intel Core i5 8GB RAM 128 GB hard drive 802.11ac Wi-Fi wireless networking Built-in Bluetooth 4.0 EDR Scrolling Trackpad Stereo audio speakers Two USB 3 ports Thunderbolt 2 port SDXC card slot Each iPad is configured with the following specifications: 9.7" LCD display 32GB storage space 802.11ac Wi-Fi wireless networking Built-in Bluetooth 4.2 2 cameras - 1.2 Megapixel front camera, 8 Megapixel rear camera Built-in speakers Lightning connector TouchID Accelerometer, Ambient light sensor, Gyroscope, Barometer Up to 10 hours of battery life All school devices are equipped with wireless capabilities. Families with broadband Internet (cable, DSL or satellite) are able to receive a reimbursement up to \$45 a month towards their internet bill. Students who meet the eligibility requirements for free/reduced lunch may request a mobile hotspot (MiFi) in lieu of internet reimbursement. The hotspot allows students to access their classes and submit work from any location with a cellular signal.

If spyware is installed on student computers, what type of spyware is used? Explain its purpose.

Spyware, by definition, is a type of malware that secretly gathers information about a person or organization without their knowledge or consent. 21CCCS does not install spyware on any of its devices.

How does the cyber charter school verify the authenticity of student work?

21st Century Cyber Charter School embraces the positive and powerful nature of technology in its many forms. 21CCCS has developed policies and practices related to technology and included those in such things as the Acceptable Use Policy, Student Handbook, and course syllabus agreements. In orientation, students are taught about academic integrity and the Acceptable Use Policy. Students are taught what plagiarism is and that it is not a victimless crime. Students learn what constitutes plagiarism and academic dishonesty and its ramifications. The concept of authenticity is an important element for each individual teacher and their online classroom at 21CCCS. Each syllabus reiterates the lesson provided in Orientation, and prompts students and parents to accept the rules and policies that are in place regarding plagiarism. In fact, students cannot see or submit any work until the Syllabus Agreement has been completed, ensuring their understanding of important policies regarding authenticity and work. An academic integrity lesson is required to be completed in all high school English courses prior to

submitting the syllabus agreement. It is only after the student's and parents' acceptance of these policies that student lessons and assessments appear for them to complete. This is a school wide policy and appears in all of 21CCCS courses. With the recent evolution of AI technologies, the school's stance on using AI in the teaching and learning process is to protect students' privacy and data and establish guidelines that include acceptable use and academic integrity and the process to follow if anyone goes beyond them. Given the reality of rapid change in this area, a regular review of these guidelines will occur. In support of the guidelines established, time is allocated to lessons and activities that enhance student understanding of the expectations both in orientation and in individual courses. The submission of computer-generated assignments and quizzes will be handled as an academic integrity violation. A first offense will require the student and parent/guardian to attend a conference to ensure understanding of the violation and discussion of the consequence. Any subsequent offense, whether in the same class or another, will result in progressive discipline and be regarded with the highest concern. Consequences may include loss of grades, loss of academic credit, and in extreme cases, suspension. Turnitin is also used to evaluate student work based on teacher discretion. Our school provides licenses to teachers, ensuring that the policies and practices of authenticity are being met with each assignment. Turnitin compares the submission's text to the extensive database of digital content. Turnitin provides both an overall originality score and a detailed originality report, which shows the sources of any plagiarized material. In the case of a Turnitin score of 20% match or higher, the teacher discusses it with the student, and may require the student to rewrite the assignment. If a student continues to submit work that is not his or her own, he or she may be subject to disciplinary action. Disciplinary action in the instance of plagiarism involves the following actions, which are outlined in the 21CCCS Student Handbook: 2.2 Academic Integrity

Students are expected to uphold a high level of academic integrity by displaying academic ethical behavior. This means they are expected to complete and produce works of their own individual effort. Students who fail to produce their own work, use artificial intelligence and submit as their own work and/or claim the works of others as their own shall be in fault of academic dishonesty. Examples of academic dishonesty may include any of the following:

1. Plagiarism - The adoption or reproduction of original creations of another author (person, collective, organization, community or other type of author, including anonymous authors) without due acknowledgment.
2. Fabrication - The falsification of data, information, or citations in any formal academic exercise.
3. Deception/Falsification of Facts - Providing false information to an instructor concerning a formal academic exercise e.g., giving a false excuse for missing a deadline or falsely claiming to have submitted work.
4. Cheating - Any attempt to give or obtain assistance in a formal academic exercise (like an examination) without due acknowledgment.
5. Bribery - or paid services. Giving assignment answers or test answers for money.
6. Sabotage - Acting to prevent others from completing their work.
7. Professorial Misconduct - Professorial acts that are academically fraudulent equate to academic fraud and/or grade fraud.
8. Personation - assuming a student's identity with intent to provide an advantage for the student.
9. Engagement in the forgery of papers, reports, tests or notes will not be tolerated. Any other form of copyright infringement will also not be tolerated.
10. Students are expected to understand and abide by copyright infringement laws, as designated by federal law. This includes, but is not limited to, the copying of work produced by another student, publication, or Internet source.
10. The program Turn It In may be utilized by staff as a tool to detect computer-generated work and help students avoid

plagiarism issues. 11. Any violation of academic integrity will result in disciplinary action, to be determined by the school principal. Each offense will be taken into consideration, and multiple offenses will be regarded with the highest concern. Consequences may include loss of grades, loss of academic credit, and in extreme cases, suspension. Violations of academic integrity include but are not limited to:

1. Using another person as a substitute when taking an examination or quiz.
2. Submitting substantial portions of the same academic work for credit more than once without permission of the current instructor(s).
3. Allowing others to conduct research or prepare any work for them without advance authorization from the instructor.
4. Altering any grade or score in any way.
5. Falsifying or inventing any information or data in an academic exercise including; records, reports, statistics, and citations of information sources.
6. Failure to acknowledge the source of borrowed words or ideas.
7. Improper paraphrasing without citations.
8. Failure to include a bibliography or other list of works that were consulted in the preparation of the assignment, such as every book, article, and/or information source used.
9. Knowingly help or attempt to help another student cheat.
10. Submitting computer-generated work or another student's work for credit.
11. Board Policy #2013.

In addition to the use of Turnitin, teachers are encouraged to take other measures as well. Examples include using chatbots to detect AI content and taking key phrases from student work and performing a quick search utilizing an Internet search engine. If any work is deemed to have elements that are not authentic, teachers have the capability to block, or prevent submissions from students until they have conferenced with the teacher, and possibly the principals, to ensure future behavior of this nature is not exhibited. In addition, all student work is kept in each course for the duration of the school year, which provides a resource for teachers to evaluate trends and quality of work to track whether or not something out of the ordinary could be considered work that is not authentic. Teachers can compare any work deemed suspicious with previous submissions to evaluate whether or not discrepancies exist in students' work. It is both the responsibility of the student and the teacher to ensure that authenticity is maintained, and in the event it has not been upheld, appropriate actions are taken. As such, important professional development opportunities have been implemented to make sure all teachers are knowledgeable about the policies and procedures, as well as the ways to track student authenticity. As such, exams have been reevaluated to ensure they are not answers students can perform a quick search on the Internet and find the exact answers. Open-ended questions at 21CCCS often have an element of reflection or opinions added, to ensure they are not taken from an outside resource. Students are also allowed to have the textbook open because the questions are modeled for higher order thinking skills and are not easy to search for the right or wrong answers. This not only ensures student authenticity, but also encourages deeper understanding and stronger connections to course content.

How are exams administered and proctored?

Throughout the course of a school year four major exams are offered and proctored by 21CCCS teachers: the PSSA, the PSAT, Keystone Exams, PASA, and AP Course Exams. With this, any staff that is qualified to proctor these exams must perform all training duties required to proctor these exams, which includes how to distribute, monitor and proctor each of the different exams. The school reserves the right to require proctored testing; the Student and Parent Handbook states that if there is a determined need, the

school may, at any time and for any reason, require proctored testing within 60 miles of the student's location. All of the academic policies listed above are enforced with onsite testing. All training to proctor the exams is monitored by Administration and all rules and regulations for such proctoring are strictly enforced.

Describe the system for maintaining school records and disseminating information as required under the Family Educational Rights and Privacy Act (FERPA).

The system for maintaining school records and disseminating information, as required under the Family Educational Rights & Privacy Act (FERPA), includes having all files maintained in locked filing cabinets in accordance to all state requirements. No files are permitted to leave the school premises and all files are signed out whenever accessed by staff. The school protects the confidentiality of personally identifiable information regarding screening, referral, evaluation, storage, disclosure, and destruction of all information for students in accordance with the FERPA and other applicable federal and state laws. All student information within the SIS is secure and password protected. Parents are asked to provide information on any divorced or separated parents and the exact terms of legal custody from the time the child enters the school. Teachers are able to check the office files to know what information can be given out over the phone or by mail to either parent. It is the parents' responsibility to get that information to the school and the school's responsibility is to follow the law. Parents have the right to inspect and review their child's educational record. The school will comply with a request to inspect and review educational records without unnecessary delay and before any meeting regarding an IEP or any due process hearing, but no later than 30 days after the written request has been made. Parents have the right to a response from the school to reasonable requests for explanations and interpretations of the records. Parents have the right to request copies of the records. Parents have the right to appoint a representative to inspect and review their child's records. If any educational record contains information on more than one child, parents have the right only to inspect and review the information relating to their child. As mandated reports and by law, 21CCCS staff must share the information when someone states he or she is planning to harm himself/herself or others, or that he or she has knowledge of someone planning to harm him or herself or others.

Upload a copy of the school's policy on cyber bullying

2049 - Bullying_Cyberbullying.pdf

Truancy Policies

How is the “school day” defined?

The school day is defined as a period beginning at 12:00 AM - 11:59 PM.

How is student attendance for the day monitored and audited?

Each student is required to log into the Infinite Campus Student Portal each academic day. If a student fails to log in on an academic day and does not submit an excuse note from the guardian within the required time period the absence is considered unexcused. Attendance is processed each day for the previous day. The 21CCCS Attendance Policy entails the following:

- 1st Unexcused Absence: o The student and guardian will receive official notice via phone and email.
- 2nd Unexcused Absence: o The student and guardian are required to attend a conference with the student’s Academic Advisor. o The student and guardian will receive official notice via phone and email.
- 3rd Unexcused Absence: o The student and guardian are required to attend a conference with the student’s Academic Advisor and School Counselor. o A Student Attendance Improvement Plan will be completed. o The student will be required to follow a synchronous attendance model. o The student and guardian will receive official notice via phone, traditional mail and email. o The student’s home district will receive written notification.
- 4th Unexcused Absence: o The student and guardian are required to communicate with the student’s Assistant Principal. o The Student Attendance Improvement Plan will be reviewed. o The student and guardian will receive official notice via phone, traditional mail and email. o The student’s home district will receive written notification.
- 5th Unexcused Absence: o A home visit will be completed by the Home and School Liaison. o If a home visit is not able to be scheduled, then the student and guardian may be requested to attend an in-person conference with their student’s principal at one of the school locations. o The student and guardian will receive official notice via phone, traditional mail and email. o The student’s home district will receive written notification.
- 6th or more Unexcused Absence: o The student and guardian are required to communicate with the student’s principal. o Referrals to either (1) a school-based or community-based attendance improvement program and/or (2) the county children and youth agency (CYS) for services or possible disposition as a dependent under the Juvenile Act. A citation may be filed with the student’s local District Magistrate. o The student and guardian will receive official notice via phone, traditional mail, certified mail, and email. o The student’s home district will receive written notification.

How are students held accountable for attendance?

High expectations are placed on attendance and the importance of regular school attendance. A proactive approach is taken to help identify and work together with the student and the guardian to remove the barriers preventing the student from attending school. When a student is absent they are missing important instructional time with their teachers as well as other planned school activities. Absences lead to a student being behind in their classes which eventually makes it difficult for a student to make up the work missed and learn the material in an academically sound manner. When a student is

absent from school the Academic Advisor will reach out to help support the student. If absences continue, the advisor and school counselor will schedule a meeting with the student and guardian to discuss the importance of regular school attendance and complete a School Attendance Improvement Plan (SAIP). Part of the plan includes scheduling the student for a more synchronous daily schedule in the virtual office. If the student continues to accrue unexcused absences, the principals will contact the student and family to review the SAIP and make any necessary adjustments. A home visit is also conducted again to provide support and assist in removing the barriers preventing the child from attending school. Once a student becomes habitually truant, school code is followed resulting in a referral to the student's county community based truancy program. As a last result and when all other efforts have been exhausted, we will file a citation to the student's local magistrate.

How are parents/guardians held accountable for their student's attendance?

Guardians are a critical part of the home-school team. They are expected to take an active role in their student's education. Two way communication is an expectation which is explained and emphasized from the very beginning when a student first begins the enrollment process. Guardians are expected to update the school when any contact information changes to be sure we have the most up to date information. During each unexcused absence, the guardian is included and expected to attend the conferences. We encourage a team support approach and want to work together to support the student. During the home visit, information and materials are provided to the guardian to assist them in understanding the importance of daily school attendance and helping them be an active participant in their student's education. We educate them on how to monitor their student's online activity in the learning management system and how to check their student's grades. We encourage the guardian to work collaboratively with CYS or the community based truancy program to help support their student. If the student is habitually truant and we proceed to file a citation, depending on the age of the child the citation may be filed against the parent.

Upload attendance policy and all forms used to implement these policies

Project Go MOU.pdf

2004-AR-8 - School Attendance Improvement Plan Form.pdf

2004 - Attendance (1).pdf

Upload truancy policy and all forms used to implement these policies

1015 - Truancy.pdf

Upload withdrawal policy and all forms used to implement these policies

2025 - Withdraw from School.pdf

Explain in detail the processes and procedures the cyber charter school uses to notify a student's school district of residence of a student's truancy.

When a student reaches their third unexcused absence they are considered to be truant and a notification is sent to the student's school district of residence. This is done by sending a letter for any student who has reached a third unexcused to the residency school district.

How often has the cyber charter school provided such notification to resident school districts in the previous school year?

Notification is sent anytime a student reaches a third unexcused absence. This has been done since the law changed requiring cyber charter schools to be responsible to handle all required steps per the PA School Code for when a student becomes truant and habitually truant.

Extracurricular Activities

Does the cyber charter school maintain any agreements with local school districts regarding the participation of cyber charter school students in district extracurricular activities?

No

Does the cyber charter school host any social events for enrolled students?

Yes

Upload list of social events for enrolled students

Student Activities 2021-2024.pdf

Are they available to all students?

Yes

School Safety

Upload a copy of the school safety plan

SAFETY EMERGENCY PLAN.pdf

Describe the cyber charter school's Student Assistance Programs (SAP). Include information about agreements with county agencies to provide mental health and drug abuse counseling, when necessary.

The 21CCCS Student Assistance Program (SAP) is an intervention team made up of school personnel and is based on the Pennsylvania Student Assistance Team model. The SAP Team is designed to assist school personnel in identifying issues including alcohol, tobacco and other drugs, and mental health issues that pose a barrier to a student's success. The primary goal of the Student Assistance Program (SAP) is to help students overcome these barriers in order that they may achieve, remain in school, and advance. The SAP team is made up of SAP trained 21CCCS staff members, including teachers, support staff, school counselors and administrators. The SAP Team meets regularly to discuss newly referred cases and progress made in ongoing cases. Referrals can be made to the SAP team by school personnel, parents, students and community members. Referrals can be made via an online referral form or by mailing the referral form to the school. SAP team members are trained to identify problems, determine whether or not the problem lies within the responsibility of the school, and to make recommendations to assist the student and the parent. When the problem lies beyond the scope of the school, the SAP team will assist the parent and student so they may access services within the community. The student assistance team members do not diagnose, treat, or refer to treatment, but they may refer for a screening or an assessment for treatment. 21CCCS is sensitive to the critical importance of non-academic needs of students. A process is in place to address students' emotional and social needs. The school assigns each student a School Counselor and students have access to contact their counselor during the school week in the School Virtual Office or by phone. Students can also send an email to the counselor at any time. Emails are typically responded to within 24 hours, even when school is not in session. Counselors provide guidance for students dealing with personal issues in the venue that is most comfortable for the student. When a staff member learns that a student is in crisis they report it to the appropriate School Counselor or Administrative team member immediately. Types of crises include physical abuse, sexual abuse, mental abuse, physical neglect, imminent risk, suicidal ideation, and any self-destructive behaviors (cutting, drug & alcohol abuse, etc). The School Counselor will then escalate it and take the appropriate steps to help the student. The School Counselor will attempt to contact the student to determine if the student is safe. If necessary, the identifying staff member will report the situation to the appropriate authorities, for example: police, Children & Youth, County Crisis, or parents. Since the school's students are located across the entire commonwealth, SAP team members, School Counselors, maintain a comprehensive list of county agencies within the respective student's county that may be able to offer assistance or interventions as, and when, needed. Due to the nature of the online environment, notification of a potential problem can be received at any time of the day so staff members are trained to report any such concerns immediately upon discovery. Staff members are provided with all

contact information (work and home) for School Counselors and Administration so that they can be reached immediately when necessary, regardless of the time or day. There is a chain of command in place for staff members to follow for contacting counselors and administrators outside of the regular school day.

Upload agreements with county agencies to provide mental health and drug abuse counseling, if applicable.

Devereaux Advanced Behavioral Health (1).pdf

Describe the cyber charter school’s expectations for student behavior and discipline and how the cyber charter school’s discipline policy complies with [Chapter 12 of the Pennsylvania Education Regulations, Title 22](https://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/022/chapter12/chap12toc.html), particularly with respect to due process for students.

21CCCS has high expectations that all students will behave in an appropriate manner. In order to help ensure students maintain the highest levels of behavior and discipline, the Student Code of Conduct is included in the Student and Parent Handbook. The Code of Conduct provides detailed definitions, policies, procedures, and responsibilities concerning: Acceptable use of school equipment and accounts Terroristic threats or acts Unlawful harassment Bullying and cyber bullying Academic integrity Disciplinary levels determined upon the severity of infraction and/or the frequency of times an infraction has been committed. Level 1: Documented verbal warning to student and parent by Academic Advisor Level 2: Parent intervention conference and written warning Level 3: Principal disciplinary intervention. Level 4: Board disciplinary hearing for expulsion. The Student Code of Conduct also details consequences for violation of any of the policies contained therein. In order to ensure that 21CCCS’ Student Code of Conduct complies with Chapter 12 of the Pennsylvania Education Regulations, Title 22, it includes a comprehensive Due Process section.

Upload a copy of the Student Handbook and/or other materials detailing behavior and consequences for students

23-24 Student Parent Handbook.pdf

List and explain the cyber charter school suspension and expulsion history for the past 3 years.

	Number of Students Suspended	Number of Students Expelled	Explanation

2021-2022	5	0	21st Century Cyber Charter School has no violations that warrant an expulsion. However there were a few students that violated the Acceptable Use of Technology policy. Students are usually locked out of assignments for 1 day and they must complete a project/activity that teaches them what they did wrong and why it was done wrong.
2020-2021	5	0	21st Century Cyber Charter School has no violations that warrant an expulsion. However there were a few students that violated the Acceptable Use of Technology policy. Students are usually locked out of assignments for 1 day and they must complete a project/activity that teaches them what they did wrong and why it was done wrong.
2019-2020	1	0	21st Century Cyber Charter School has no violations that warrant an expulsion. However there were a few students that violated the Acceptable Use of Technology policy. Students are usually locked out of assignments for 1 day and they must complete a project/activity that teaches them what they did wrong and why it was done wrong.

Describe the interventions/processes in place to reduce the number of suspensions and expulsions.

Expectations are reviewed with the students at the start of the year as well as throughout the year as reminders. If a student commits an infraction, steps are taken to educate the student on why this is not appropriate and steps to take to prevent this behavior from happening again. The guardian is always included in this process so they are made aware and understand the consequences if this behavior would continue to occur. Depending on the infraction, educational materials are shared to help educate the student not only as a prevention tool but also as an educational tool.

Upload copies of the staff clearance protocols for:

Act 4 Background Checks

CY113 form-English-Accessible.pdf

Act 126 Child Abuse

CY113 form-English-Accessible.pdf

Act 168 Employment History

Act 168 - Attachment - Commonwealth of Pennsylvania's Sexual Misconduct-Abuse Disclosure Release.pdf

Act 82 Lifetime Bans

Act 82 Guidance on Lifetime Bans.pdf

Act 24 Reporting Arrests

Arrest or Conviction form.pdf

Upload Suicide Awareness and Prevention Policy

Suicide Prevention Policy.pdf

Upload Act 71 Youth Suicide Awareness and Prevention Plan

Student Threat Assessment Policy.pdf

2036 Threat Assess Checklist.pdf

Upload a copy of the school's board-approved Health and Safety Requirements Policy

Health-Safety-Plan.pdf

Signature and Assurances

Signatures and Assurances

Upload Board Affirmation Statement

21CCCS - Affirmation Statement.pdf

President, Board of Trustees

Board President signature can be found in the Uploaded Board Affirmation Statement.

Date

9/27/2023

Secretary, Board of Trustees

Board Secretary signature can be found in the Uploaded Board Affirmation Statement.

Date

9/27/2023

Chief Executive Officer

Dr. Matthew Flannery

Date

2023-12-18

**21st Century Cyber Charter School
Staff Members Employed Through External Management Organizations
(EMO)**

1. Gail Dooley
2. Robert Perzel
3. Bryan Collazo
4. Jennifer Masse
5. Morgan Miller
6. Dana Phillips
7. Alexis Conan
8. Ashley Printz
9. Jackie Arthur
10. Keely Panichelli

Name of employee (List all names in alphabetical order)	Areas of Certification Type of Certificate	Grades Teaching or Serving	Numbers of Hours Worked in Assignment	All Areas of Assignment Subject Areas Teaching or Services Provided	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
Alexis, Maria I	4820-Environmental Education PK-12			2880-MIDDLE LEVEL SCIENCE, 7-9	0.50	0
	8405-Science - Biology 7-12			8405-BIOLOGY	0.50	0
Andrulewich , Lauren	1839-Specialist - Elementary & Secondary School Counselor PK-12			1837-SECONDARY SCHOOL COUNSELOR	1.00	0
Bell, Alyssa P	3100-05-Grades 4-8 Science			8405-BIOLOGY	1.00	0
	8405-Science - Biology 7-12					
Beyer, Rebecca C	4805-Health and Physical Education PK-12			4802-HEALTH & PHYS ED, SECONDARY, 7-12	1.00	0
Binder, Bradley R	9225-Special Education PK-12 (discontinued 8/31/2013)			9225-SPECIAL ED, RESOURCE, PK-12	1.00	0
Bugay, John P	6800-Mathematics 7-12			12	0.60	0
	8405-Science - Biology 7-12			8470-PHYSICS, 10-12	0.40	0
	8450-Science - General Science 7-12					
	8470-Science - Physics 7-12					
Chamberlain, Susan W	3230-English 7-12			3200-ENGLISH/COMMUNICATION, 10-12	1.00	0
Chu, Peicheng	2860-Middle Level Mathematice 6-9 (discontinued 8/31/2013)			4405-CHINESE	0.05	0
	4405-Chinese			4420-GERMAN,7-12	0.05	0
	4420-German			5210-DRIVER EDUCATION	0.30	0
	5215-Safety/Driver Education 7-12			9900-OTHER NOT LISTED (CERTIFICATED)	0.60	0
Cooke, Ashley M	1836-Elementary School Counselor			1837-SECONDARY SCHOOL COUNSELOR	1.00	0
	1837-Secondary School Counselor					
Copenhaver, Alex W	6800-Mathematics 7-12			6800-MATHEMATICS, 10-12	1.00	0

Copper, Paige	3230-English 7-12			3200-ENGLISH/COMMUNICATION, 10-12	1.00	0
Cronin, Robert F	4820-Environmental Education PK-12			8405-BIOLOGY	1.00	0
	8405-Science - Biology 7-12					
Delaney, Cathleen M	8875-Social Studies 7-12			2870-MIDDLE LEVEL SOCIAL STUDIES, 7-9	0.80	0
				8875-SOCIAL STUDIES, 10-12	0.20	
DeRita, Jacalyn R	8440-Science - Earth and Space 7-12			2880-MIDDLE LEVEL SCIENCE, 7-9	0.80	0
	8450-Science - General Science 7-12			8441-EARTH & SPACE SCIENCE,	0.20	0
Dickinson, Mark R	8875-Social Studies 7-12			8875-SOCIAL STUDIES, 10-12	1.00	0
Douglas, Lauren E	8405-Science - Biology 7-12			8405-BIOLOGY	1.00	0
Driscoll, James P	4805-Health and Physical Education PK-12			8875-SOCIAL STUDIES, 10-12	1.00	0
	8875-Social Studies 7-12					
Duffy, Victoria E	3200-Communications 7-12			3200-ENGLISH/COMMUNICATION, 10-12	1.00	0
	3230-English 7-12					
Dunn , Melody J	1115-School Admin. - Principal PK-12			1111-PRINCIPAL, K12 OR MIDDLE SCHOOL	1.00	0
Elder, Laura	2870-Middle Level Citizenship Ed 6-9 (discontinued 8/31/2013)			8845-HISTORY, 10-12	1.00	0
	3230-English 7-12					
	8825-Citizenship Education 7-12					
	8875-Social Studies 7-12					
Ellsworth, Amy A	6800-Mathematics 7-12			6800-MATHEMATICS, 10-12	1.00	0
Farrell, Kristi M	6800-Mathematics 7-12			2860-MIDDLE LEVEL MATHEMATICS, 7-9	1.00	0
Fiolo-Miller, Jennifer L	3230-English 7-12			3200-ENGLISH/COMMUNICATION, 10-12	1.00	0

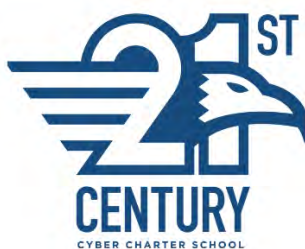
	7650-Reading Specialist PK-12					
Flannery, Matthew R	1100-Elementary Principal K-6			(charter schools only)	1.00	0
Flannry, Matthew R	1150-Superintendent PK-12					
Frank, Monica	1115-School Admin. - Principal PK-12			1105-SECONDARY PRINCIPAL	1.00	0
	2860-Middle Level Mathematice 6-9 (discontinued 8/31/2013)					
	2870-Middle Level Citizenship Ed 6-9 (discontinued 8/31/2013)					
	2880-Middle Level Science 6-9 (discontinued 8/31/2013)					
	5600-Family and Consumer Science PK-12					
Galette, Steven	4805-Health and Physical Education PK-12			4802-HEALTH & PHYS ED, SECONDARY, 7-12	1.00	0
Geller, Kimberly S	1405-Art Education PK-12			1402-ART, SECONDARY, 7-12	1.00	0
	2860-Middle Level Mathematice 6-9 (discontinued 8/31/2013)					
Giagnacova, Nancy L	2810-Elementary Education K-6 (discontinued 8/31/2013)			9215-SUPERVISOR, SPECIAL EDUCATION	1.00	0
	2915-Supervisor - Curriculum and Instruction PK-12					
	9215-Supervisor - Special Education PK-12				1.00	0
Giandonato, Mary E	1839-Specialist - Elementary & Secondary School Counselor PK-12			1837-SECONDARY SCHOOL COUNSELOR	1.00	0
Gibb, Darren	2860-Middle Level Mathematice 6-9 (discontinued 8/31/2013)			2870-MIDDLE LEVEL SOCIAL STUDIES, 7-9	1.00	0
	8875-Social Studies 7-12					
Gibson, Emily C	3200-Communications 7-12			3200-ENGLISH/COMMUNICATION, 10-12	1.00	0
	3230-English 7-12					
	5600-Family and Consumer Science PK-12					
Griffin, Katelyn L	3100-01-Grades 4-8 Mathematics			2850-MIDDLE LEVEL ENGLISH, 7-9	1.00	0
	3230-English 7-12					
Grobman, Jodi	6800-Mathematics 7-12			6800-MATHEMATICS, 10-12	1.00	0

	8875-Social Studies 7-12					
Hammond, Jessica B	3230-English 7-12			3200-ENGLISH/COMMUNICATION, 10-12	1.00	0
Hanson, Ruth F	8450-Science - General Science 7-12			8470-PHYSICS, 10-12	1.00	0
	8470-Science - Physics 7-12					
Heleniak, Dana L	6800-Mathematics 7-12			6800-MATHEMATICS, 10-12	1.00	0
Hughes, Lauren E	8875-Social Studies 7-12			8875-SOCIAL STUDIES, 10-12	1.00	0
Iovine, Heather L	8405-Science - Biology 7-12			PERSONNEL)	1.00	0
	8440-Science - Earth and Space 7-12					
	8450-Science - General Science 7-12					
Jefferis, Sarah E	1405-Art Education PK-12			1402-ART, SECONDARY, 7-12	1.00	0
Jimenez, Elinore	4490-Spanish			4490-SPANISH, 7-12	1.00	
Kinsch, Matthew M	2850-Middle Level English 6-9 (discontinued 8/31/2013)			TUTORIAL/RESOURCE, SECONDARY, 7-12	0.30	0
	3230-English 7-12			2850-MIDDLE LEVEL ENGLISH, 7-9	0.50	0
	8875-Social Studies 7-12			9225-SPECIAL ED, RESOURCE, PK-12	0.20	0
	9231-Special Education PK-12					
Kreiser, Galen T	2860-Middle Level Mathematic 6-9 (discontinued 8/31/2013)			SECONDARY, 7-12	0.50	0
	2880-Middle Level Science 6-9 (discontinued 8/31/2013)			8450-GENERAL SCIENCE, INTERMEDIATE, 10-	0.50	0
	4820-Environmental Education PK-12					
	6075-Technology Education PK-12					
	8440-Science - Earth and Space 7-12					
	8450-Science - General Science 7-12					
Laidlaw, Erika M	1115-School Admin. - Principal PK-12			1111-PRINCIPAL, K12 OR MIDDLE SCHOOL	1.00	0
	4805-Health and Physical Education PK-12					

	6420-Library Science PK-12				1.00	0
Lion, Judith	3230-English 7-12			SECONDARY, 7-12	1.00	0
	4499-Program Specialist - English as a Second Language PK-12					
	5600-Family and Consumer Science PK-12					
Livesey, Rachel L	3200-Communications 7-12			PERSONNEL)	1.00	0
	3230-English 7-12					
Maloney, Julie M	6800-Mathematics 7-12			6800-MATHEMATICS, 10-12	1.00	0
McCoy, Ann S	1837-Secondary School Counselor			1837-SECONDARY SCHOOL COUNSELOR	1.00	0
Meyer, Michael	2860-Middle Level Mathematice 6-9 (discontinued 8/31/2013)			7201-MUSIC, ELEMENTARY, PK-6	0.20	0
	7205-Music Education PK-12			7202-MUSIC, SECONDARY, 7-12	0.35	0
				9900-OTHER NOT LISTED (CERTIFICATED	0.45	0
Michener, Lauren	2860-Middle Level Mathematice 6-9 (discontinued 8/31/2013)			LITERACY, SCIENCE, OR SPECIAL ED) OTHER	1.00	0
	3230-English 7-12					
Miller, Trisha	2810-Elementary Education K-6 (discontinued 8/31/2013)			2860-MIDDLE LEVEL MATHEMATICS, 7-9	1.00	0
	2860-Middle Level Mathematice 6-9 (discontinued 8/31/2013)					
Moynihan, Lisa I	1837-Secondary School Counselor			1837-SECONDARY SCHOOL COUNSELOR	1.00	0
Mullins, Colleen R	2860-Middle Level Mathematice 6-9 (discontinued 8/31/2013)			2880-MIDDLE LEVEL SCIENCE, 7-9	0.50	0
	2880-Middle Level Science 6-9 (discontinued 8/31/2013)			8405-BIOLOGY	0.50	0
	5600-Family and Consumer Science PK-12					
	8405-Science - Biology 7-12					
	8420-Science - Chemistry 7-12					
Murray, Allan J	4805-Health and Physical Education PK-12			4802-HEALTH & PHYS ED, SECONDARY, 7-12	1.00	0

Nicassio, Aubree L	3230-English 7-12			9225-SPECIAL ED, RESOURCE, PK-12	1.00	0
	9227-Special Education 7-12 (discontinued 12/31/2021)					
Reid, Lindsay D	2825-Grades Pre-Kindergarten - 4			PERSONNEL)	0.70	
	3100-01-Grades 4-8 Mathematics			9225-SPECIAL ED, RESOURCE, PK-12	0.30	
	6800-Mathematics 7-12					
	9226-Special Education PK-8 (discontinued 12/31/2021)					
	9227-Special Education 7-12 (discontinued 12/31/2021)					
Shank, Emily	6800-Mathematics 7-12			PERSONNEL)	1.00	0
Smith, Matthew S	4805-Health and Physical Education PK-12			4802-HEALTH & PHYS ED, SECONDARY, 7-12	1.00	0
	5215-Safety/Driver Education 7-12					
Stanley, Stephanie J	4805-Health and Physical Education PK-12			4802-HEALTH & PHYS ED, SECONDARY, 7-12	1.00	
Thorne, Allison M	1837-Secondary School Counselor			1837-SECONDARY SCHOOL COUNSELOR	1.00	0
	3200-Communications 7-12					
Tobin, Patrick D	8875-Social Studies 7-12			2870-MIDDLE LEVEL SOCIAL STUDIES, 7-9	1.00	0
Trotter, Brittany H	8875-Social Studies 7-12			8842-GOVERNMENT, 10-12	0.80	0
				9900-OTHER NOT LISTED (CERTIFICATED	0.20	0
Wagner, Caroline M	2825-Grades Pre-Kindergarten - 4			9225-SPECIAL ED, RESOURCE, PK-12	1.00	0
	2826-Grades 5-6					
	9226-Special Education PK-8 (discontinued 12/31/2021)					
Wheeler, Nora O	1115-School Admin. - Principal PK-12			Assessment	1.00	0
	1150-Superintendent PK-12					
	8875-Social Studies 7-12					
Wilson , Claire E	3230-English 7-12			2850-MIDDLE LEVEL ENGLISH, 7-9	1.00	0

Wilson, John W	1603-Business, Computer and Information Technology PK-12			1601-OTHER BUSINESS SUBJECTS	0.30	
	3230-English 7-12			6800-MATHEMATICS, 10-12	0.70	
	4499-Program Specialist - English as a Second Language PK-12					
	6800-Mathematics 7-12					
	8470-Science - Physics 7-12					
Zaayenga, Dianne L	8405-Science - Biology 7-12			8420-CHEMISTRY	1.00	0
	8420-Science - Chemistry 7-12					



Assessment Calendar

2023 - 2024

OFFICE OF CURRICULUM, INSTRUCTION, & ASSESSMENT

The following schedule depicts the district-planned assessments used for purposes of developing and revision of curriculum, instruction, and assessment to support all students' growth and achievement. Formative and other summative assessments are integrated regularly within each course.

Orientation										
*Beginning of the Year & Rolling Enrollment										
Week of	Assessment	Subject	Person Responsible	6	7	8	9	10	11	12
August 23 & Weekly rolling enrollment dates	Exact Path Diagnostic	Reading	Orientation Team	X	X	X	X	X	X	X
	ALEKS Math Placement	Math	Orientation Team				X	X	X	X

First Quarter										
Week of	Assessment	Subject	Person Responsible	6	7	8	9	10	11	12
August 28	LinkIt Benchmark	Math	Math Teachers	X	X	X	X	X	X	
August 28	LinkIt Benchmark	ELA	ELA Teachers	X	X	X		X	X	
August 28	LinkIt Benchmark	Science	Science Teachers			X	X	X	X	

Second Quarter										
Week of	Assessment	Subject	Person Responsible	6	7	8	9	10	11	12
November 6	LinkIt Benchmark	Math	Math Teachers	X	X	X	X	X		
November 6	LinkIt Benchmark	ELA	ELA Teachers	X	X	X		X	X	
November 6	LinkIt Benchmark	Science	Science Teachers			X	X	X	X	

Third Quarter										
Week of	Assessment	Subject	Person Responsible	6	7	8	9	10	11	12
January 16	LinkIt Benchmark	Math	Math Teachers	X	X	X	X	X		
January 16	LinkIt Benchmark	ELA	ELA Teachers	X	X	X		X	X	
January 16	LinkIt Benchmark	Science	Science Teachers			X	X	X	X	

Fourth Quarter										
Week of	Assessment	Subject	Person Responsible	6	7	8	9	10	11	12
March 25	LinkIt Benchmark	Math	Math Teachers	X	X	X	X	X		
March 25	LinkIt Benchmark	ELA	ELA Teachers	X	X	X		X	X	
March 25	LinkIt Benchmark	Science	Science Teachers			X	X	X	X	
April 22	PSSAs	Math	All Staff	X	X	X				
April 22	PSSAs	ELA	All Staff	X	X	X				
April 22	PSSAs	Science	All Staff			X				
May 13	Keystones	Algebra I	All Staff				X	X	X	
May 13	Keystones	Literature	All Staff					X	X	
May 13	Keystones	Biology	All Staff				X	X	X	

2023-2024 School Year Calendar

DRAFT CALENDAR

July 2023							
Su	M	Tu	W	Th	F	Sa	
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30	31						

July	
3,4	School and Offices Closed
7	WFH Day Optional for 260 Day Staff
14,21,28	Summer Schedule: Offices Closed

January 2024							
Su	M	Tu	W	Th	F	Sa	
	1	2	3	4	5	6	
7	8	9	10	11	12	13	
14	15	16	17	18	19	20	
21	22	23	24	25	26	27	
28	29	30	31				

January	
1	School and Offices Closed
10	2nd Marking Period Ends
11,12	Transition Day; Students Not In Session
15	School and Offices Closed
16	3rd Marking Period Starts
24	Report Cards Issued Q2

August 2023							
Su	M	Tu	W	Th	F	Sa	
		1	2	3	4	5	
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30	31			

August	
4,11,18	Summer Schedule: Offices Closed
7,8,9	New Teacher Orientation
14-16 & 21-22	Teacher PD
23	First Student Day
23,24,25	School Wide Student Orientation
28	1st Marking Period Starts

February 2024							
Su	M	Tu	W	Th	F	Sa	
				1	2	3	
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29			

February	
16	Teacher PD; Students Not In Session
19	School and Offices Closed

September 2023							
Su	M	Tu	W	Th	F	Sa	
					1	2	
3	4	5	6	7	8	9	
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	

September	
4	School and Offices Closed
8	Half Day Students 7:30-11:30; PM Staff PD
22	Teacher PD; Students Not In Session
25	School Not in Session for Students/Teachers (Offices Open)
25	WFH Day Optional for 260 Day Staff

March 2024							
Su	M	Tu	W	Th	F	Sa	
					1	2	
3	4	5	6	7	8	9	
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	
31							

March	
5	Half Day Students 7:30-11:30; PM Staff PD
20	3rd Marking Period Ends
21, 22	Transition Day; Students Not In Session
25	4th Marking Period Starts
25-28	Parent Conferences (Full Student Day)
29	School and Offices Closed

October 2023							
Su	M	Tu	W	Th	F	Sa	
1	2	3	4	5	6	7	
8	9	10	11	12	13	14	
15	16	17	18	19	20	21	
22	23	24	25	26	27	28	
29	30	31					

October	
9	School Not in Session for Students/Teachers (Offices Open)
17	Half Day Students 7:30-11:30; PM Staff PD

April 2024							
Su	M	Tu	W	Th	F	Sa	
	1	2	3	4	5	6	
7	8	9	10	11	12	13	
14	15	16	17	18	19	20	
21	22	23	24	25	26	27	
28	29	30					

April	
2	Report Cards Issued Q3
4	Half Day Students 7:30-11:30; PM Staff PD
22-26	PSSA Testing Window

November 2023							
Su	M	Tu	W	Th	F	Sa	
			1	2	3	4	
5	6	7	8	9	10	11	
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	
26	27	28	29	30			

November	
1	1st Marking Period Ends
2,3	Transition Days; Students Not In Session
6	2nd Marking Period Starts
10	Report Cards Issued Q1
20,21,22	Half Day Students 7:30-11:30; PM Parent Conference
23,24	School and Offices Closed

May 2024							
Su	M	Tu	W	Th	F	Sa	
			1	2	3	4	
5	6	7	8	9	10	11	
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	
26	27	28	29	30	31		

May	
13-17	Keystone Exam Testing Window
27	School and Offices Closed

December 2023							
Su	M	Tu	W	Th	F	Sa	
					1	2	
3	4	5	6	7	8	9	
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	

December	
12	Half Day Students 7:30-11:30; PM Staff PD
22 & 25-29	School not in Session for Students/Teachers
22 & 27-29	School not in Session for Students/Teachers (Offices Open)

June 2024							
Su	M	Tu	W	Th	F	Sa	
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	

June	
3	Last Student Day; 4th Marking Period End
4 & 6	Graduation - West Chester (4th), Murrysville (6th)
5	Transition Day (Students not in Session)
7	Floating Holiday (make-up day)
12	Report Cards Issued Q4
14,21,28	Summer Schedule: Offices Closed



ELA Course Progression

Path	Grade 6	Grade 7	Grade 8	
Course Name	Language Arts 6	Language Arts 7	Language Arts 8	
Standards Band	6th Grade	7th Grade	9th Grade	
Academic	Move to Career/Workforce			
Interediate	Move to Traditional/College			
Advanced	Move to HON/AP Track			
Path	Grade 9 Course Name:	Grade 10 Course Name:	Grade 11 Course Name:	Grade 12 Course Name:
AP Track	English Composition	English Literature	American Literature	AP Literature
Standards Band	9th & 10th Grade	9th & 10th Grade	11th & 12th Grade	College Board Standards
Honors Traditional	English Composition	English Literature	American Literature	British Literature
Standards Band	9th & 10th Grade	9th & 10th Grade	11th & 12th Grade	11th & 12th Grade
CP Traditional	English Composition	English Literature	American Literature	British Literature or Business Communications
Standards Band	9th & 10th Grade	9th & 10th Grade	11th & 12th Grade	11th & 12th Grade
General/Workforce Bound	English Composition	English Literature	Elements of Literature and Composition or (phase out of track into American Lit CP)	Keystone Literature or Business Communications
Standards Band	9th & 10th Grade	9th & 10th grade	9th & 10th grade	11th & 12th Grade
Tier III or additional support needed	Fundamentals of English I	Fundamentals of English II	Elements of Literature and Composition	Keystone Literature or Business Communications
Standards Band	Working Towards 9th & 10th Grade	Working Towards 9th & 10th Grade	9th & 10th Grade	9th & 10th Grade or 11th & 12th Grade

English Course Shells in Moodle

English 21000S Core Classes / English	ORIGINAL CREDIT			BLOCK		SOAR Grade Level Pathway		SS OC College Prep / Intermediate Pathway	SS CR Grade Level / Academic Pathway
	Grade Level / Academic	College Prep / Intermediate	Honors / Advanced	S1	S2	S1	S2	Summer School / SS - Original Credit	Summer School / SS - Credit Recovery
American Literature		American Literature - College Prep	American Literature - Honors	American Literature - College Prep Block (S1)	American Literature - College Prep Block (S2)			American Literature: SS OC	
AP English Literature and Composition			AP English Literature & Composition	American Literature - Honors Block (S1)	American Literature - Honors Block (S2)				
British Literature		British Literature - College Prep	British Literature - Honors	British Literature - College Prep Block (S1)	British Literature - College Prep Block (S2)				
Business Communications	Business Communications			British Literature - Honors Block (S1)	British Literature - Honors Block (S2)				
Elements of Literature and Composition	Elements of Literature and Composition			Business Communications - Block (S1)	Business Communications - Block (S2)		Business Communications - SOAR (S2)	Business Communications: SS OC	Business Communications: SS CR
English Composition	English Composition		English Composition - Honors	Elements of Literature and Composition - Block (S1)	Elements of Literature and Composition - Block (S2)				Elements of Literature and Composition: SS CR
English Literature	English Literature		English Literature - Honors	English Composition - Block (S1)	English Composition - Block (S2)				English Composition: SS CR
				English Literature - Block (S1)	English Literature - Block (S2)		English Literature - SOAR (S2)		
Fundamentals of English I	Fundamentals of English I			English Literature - Honors Block (S1)	English Literature - Honors Block (S2)			Fundamentals of English I: SS OC	
Fundamentals of English II	Fundamentals of English II			Fundamentals of English I - Block (S1)	Fundamentals of English I - Block (S2)				
Fundamentals of English (I and II)				Fundamentals of English II - Block (S1)	Fundamentals of English II - Block (S2)				
Language Arts 6	Language Arts 6		Language Arts 6 - Advanced						
Language Arts 7	Language Arts 7		Language Arts 7 - Advanced						
Language Arts 8	Language Arts 8		Language Arts 8 - Advanced						

Overarching Essential Questions

Academic Integrity

What is academic integrity?

How can I demonstrate integrity in my work?

Why is academic integrity important?

How can I use artificial intelligence to support my learning while upholding academic integrity?

WRITING

- What makes clear and effective writing?
 - Why do writers write? What is the purpose?
 - What are the characteristics of argumentative writing?
 - How does one organize ideas to develop a line of thinking?
 - Why is it important to use evidence to support my thinking? Why must my ideas outweigh the information cited from a source?
 - How does one avoid plagiarism?
 - Why is it important to follow the conventions of Standard American English?
-
- How do I introduce and conclude an essay?

RESEARCHING

- What kind of information does a researcher look for?
- How does a researcher locate relevant information?
- How does a reader know a source can be trusted?
- How do readers discern fact from fiction in what they read, hear, and view?
- How does one organize, synthesize, and cite information from various sources?
- How does one avoid plagiarism?

READING

- How does *what* I am reading influence *how* I should read it?
 - What strategies do effective readers use to comprehend and analyze texts?
 - How does text interaction provoke thinking and response?
 - How do strategic readers create meaning from informational and literary text?
 - How does meaning develop throughout the text?
 - What insight about human nature or the human experience is conveyed by a text?
 - What values and beliefs are stated and implied in the story?
-
- How does determining the meanings of words and phrases help you understand the text?
 - How does context determine the function of a word?
 - How does the connotation of a word impact the reader's perception of meaning?
-
- What is the relationship between fiction and truth?
 - In what ways does a text confirm and challenge my understanding of others?

POETRY

- What is poetry?
 - How does the poet use poetic devices to create meaning and emotion?
 - What function does imagery and figurative language serve in poetry?
- Perhaps, combine the last two questions: How does a poet create meaning and emotion in a poem?*

DRAMA

- What is drama?
- What strategies do effective readers use to comprehend and analyze plays?
- How does a playwright develop meaning in a script?

GRAPHIC NOVEL

- What is a graphic novel?
- How do you read a graphic novel?
- What information is conveyed through the layout and construction of a graphic novel?
- How do the visual and textual elements work together to develop meaning?
- What is the difference between a graphic novel and a comic book?
- What similarities/differences are there in word-based and image-based narratives?

SPEAKING

- What is effective communication?
- What are the skills associated with public speaking or presenting?
- How do task, purpose, and audience influence how a speaker crafts and delivers a message?
- How does a presentation's purpose impact how the content is organized and delivered?
- How can we present information confidently to our audience?
- What qualities make a presentation effective?
- How can we engage an audience in our presentation?

GRAMMAR

- How do grammar and the conventions of language influence spoken and written communication?
 - How are the parts of speech distinct from each other, and how do they interrelate?
 - How does context determine the function of a word and thus its part of speech?
 - How can I utilize my knowledge of parts of speech to determine the meaning of words?
-
- How do grammar and the conventions of language influence spoken and written communication?
 - How do words, phrases, and clauses work together to articulate complete ideas?
 - How do sentences work together to convey a progression of ideas?
 - How does sentence variety impact meaning?
 - How does voice clarify ideas within a text?
 - How does word choice impact the purpose and meaning of a text?

GROWTH MINDSET

- How do people overcome obstacles and challenges?
- What are the differences between a fixed and growth mindset?
- How can one develop a growth mindset?
- How can understanding one's mind increase one's level of academic and personal success?

COLLEGE AND CAREER READINESS

- What qualities and/or achievements determine and/or define success? How does one achieve success?
- What 21st century skills will help one to prepare for an evolving workforce within a global economy?
- How do people overcome obstacles and challenges?
- How does an individual contribute to society?
- What does it mean to be a global citizen?

- What qualities and skills do employers look for when hiring?
- What skills are necessary to develop professional relationships with coworkers?
- How do interpersonal skills impact job satisfaction?
- How do my behaviors impact work culture?

ADVERTISING, PROPAGANDA

- What is the purpose of a text?
- What are the characteristics of persuasion or argument?
- How does one organize ideas to develop a line of thinking? Does the writer or speaker use sound logic or fallacy?
- How do readers and active listeners know what to believe in what they read, hear, and view?

- How do rhetorical appeals impact an audience?

- What is an informed consumer?
- What are consumer rights and responsibilities?
- What common techniques are used in advertising?

- What common techniques are used in propaganda?
- How can I identify bias?

American Literature

QUARTER 1	CPStar	HStar	Done	Assignment	Path	Alt	CP Pts	CP Wkly Tot	HON Pts	H Wkly Tot	Standard(s)	Eligible Content	Instructional Strategy	Reading Sch	Text	Author	Genre
Week 1			<input type="checkbox"/>	(1.1) Close Reading and Annotation							CC.1.2.11-12.L CC.1.3.11-12.K	L.N.1.3 L.F.1.3					
	★	★	<input type="checkbox"/>	(1.1.a) Close Reading - Snow - 30 pts		alt	30	30		0					Snow	Julia Alvarez	SS
Week 2			<input type="checkbox"/>	(1.2) Native American Oral Literature							CC.1.3.11-12.H CC.1.3.11-12.D CC.1.2.11-12.B CC.1.3.11-12.B CC.1.4.11-12.S	L.F.2.3.1 L.F.2.2 L.F.2.1 L.F.2.1.2					
	★	★	<input type="checkbox"/>	(1.3.a) Creation Myth - Iroquois (iPad) - 30 pts	x	alt	30								Iroquois Creation Myth		Myth
			<input type="checkbox"/>	(1.4) Vocabulary: Unfamiliar Words							CC.1.2.11-12.K CC.1.2.11-12.J CC.1.3.11-12.I CC.1.3.11-12.J	L.F.1.2 L.N.1.2					
	★	★	<input type="checkbox"/>	(1.4.a) Vocabulary: Unfamiliar Words - 20 pts	x	alt	20										
	n/a	★	<input type="checkbox"/>	(0.1) Introduction to The Crucible	<input checked="" type="checkbox"/>	hon	-	80	25	25					The Crucible	Arthur Miller	Play
Week 3			<input type="checkbox"/>	(0.1.a) ★ The Crucible Act 1	<input checked="" type="checkbox"/>	hon	-	80	25	25	CC.1.3.11-12.H CC.1.2.11-12.I	L.N.2.1 L.F.2.4 L.F.2.1					
			<input type="checkbox"/>	(1.5) Puritanical Literature													
	x	x	<input type="checkbox"/>	(1.5.a) Upon the Burning of Our House - 30 pts		alt	30								Verses Upon the Burning of Our House	Anne Bradstreet	Poem
			<input type="checkbox"/>	(1.6) Sinners in the Hands of an Angry God							CC.1.2.11-12.I CC.1.2.11-12.L	L.N.1.3			Sinners in the Hands of an Angry God	Jonathan Edwards	Sermon
Week 4			<input type="checkbox"/>	(1.6.a) Sinners in the Hands of an Angry God - 30 pts		alt	30	140		25	CC.1.2.11-12.F CC.1.3.11-12.F	L.F.2.3 L.F.2.3.5 L.F.2.5 L.F.2.5.1 L.N.2.3 L.N.2.3.5					
			<input type="checkbox"/>	(1.7) Elements of Style: Part 1													
			<input type="checkbox"/>	(1.8) Elements of Style: Part 2							CC.1.2.11-12.F CC.1.3.11-12.F	L.F.2.3 L.F.2.3.5 L.N.2.3 L.N.2.3.5					
	★	★	<input type="checkbox"/>	(1.8.a) Elements of Style Quiz - 25 pts		alt	25										
			<input type="checkbox"/>	(1.9) Writing an Analysis Essay: Developing a Thesis Statement							CC.1.4.11-12.G CC.1.4.11-12.H						
	★	★	<input type="checkbox"/>	(1.9.a) Thesis Statement - 20 pts		alt	20										
	n/a	★	<input type="checkbox"/>	(0.1.b) ★ The Crucible Acts 2 and 3	<input checked="" type="checkbox"/>	hon	-	185	25	50	CC.1.4.11-12.W				The Crucible	Arthur Miller	Play
Week 5			<input type="checkbox"/>	(1.10) MLA Format and Citations													
	★	★	<input type="checkbox"/>	(1.10.a) MLA Formatting Quiz - 30 pts		alt	30										
			<input type="checkbox"/>	(1.11) Analysis Essay: Organization and Quotations							CC.1.4.11-12.S						
	★	★	<input type="checkbox"/>	(1.11.a) Literary Analysis Essay Outline		alt	30	245		50							
Week 6			<input type="checkbox"/>	(1.11.b) Literary Analysis Essay - 60 pts		alt	60										
	n/a	★	<input type="checkbox"/>	(0.1.c) ★ The Crucible Act 4	<input checked="" type="checkbox"/>	hon	-	305	25	75							
Week 7			<input type="checkbox"/>	(1.12) Analyzing Nonfiction: Central Ideas and Summary							CC.1.2.11-12.A	L.N.1.3.1					
	★	★	<input type="checkbox"/>	(1.12.a) Declaration of Independence - 30 pts Quiz		alt	30								Declaration of Independence		Primary Doc
			<input type="checkbox"/>	(1.13) Analyzing Fiction: Plot and Setting							CC.1.3.11-12.C	L.F.2.3.2 L.F.2.3.3					
	★	★	<input type="checkbox"/>	(1.13.a) Analyzing Plot & Setting - Sound of Thunder (iPad) - 30 pts	<input checked="" type="checkbox"/>	alt	30								Sound of Thunder The Pedestrian	Ray Bradbury Ray Bradbury	SS SS
	n/a	★	<input type="checkbox"/>	(0.1.d) ★ The Crucible Response	<input checked="" type="checkbox"/>	hon	-	365	15	90							
Week 8			<input type="checkbox"/>	(1.14) Analyzing Fiction: Character and POV							CC.1.3.11-12.D	L.F.2.3.1					
	n/a	★	<input type="checkbox"/>	(1.14.a) ★ Teaching Terms: Character and POV: Instructions	<input checked="" type="checkbox"/>	hon	-										
	x	n/a	<input type="checkbox"/>	(1.14.a) Analyzing Character and POV - Huck Finn - 30 pts	<input checked="" type="checkbox"/>	alt	30		n/a						Adventures of Huckleberry Finn	Mark Twain	Novel
			<input type="checkbox"/>	(1.15) Analyzing Fiction: Theme							CC.1.3.11-12.A L.F.2.1	L.F.2.3.4					Excerpt
	★	★	<input type="checkbox"/>	(1.15.a) Theme Analysis (iPad) - 30 pts	<input checked="" type="checkbox"/>	alt	30	425		90							
Week 9			<input type="checkbox"/>	(1.15.b) Elements of Fiction Presentation (iPad) - Sonny's Blues - 50 pts	<input checked="" type="checkbox"/>	alt	50								Sonny's Blues	James Baldwin	SS
	x	x															
			<input type="checkbox"/>	(1.16) Analyzing Nonfiction: POV							CC.1.2.11-12.D	L.N.2.3.6					
	★	★	<input type="checkbox"/>	(1.16.a) POV: "On the Education of Youth in America" - 25 pts Quiz	<input checked="" type="checkbox"/>	alt	25	500		90					"On the Education of Youth in America"	Noah Webster	Nonfiction
Unstarred	110	0		Assignment (total)			16										
Starred	390	90		Assignment n/a (benchmark & 8 live labs = 145 & 145/500 = 29%)			0										
	500	90		Eligible assignments			16										
				Assignment alt			16	100%									
				Honors only assignments that do not have ALTs			4	80%									
				Lesson for effort points			0										
QUARTER 2	CPStar	HStar	Done	Assignment	Path	Alt	CP Pts	Weekly Tot	HON Pts	Weekly Tot	Standard(s)	Eligible Content	Instructional Strategy	Reading Schedule	Text	Author	Genre
Week 1			TRUE	(2.1) Introduction to Kindred							CC.1.3.11-12.D CC.1.3.11-12.H CC.1.3.11-12.K CC.1.3.11-12.B CC.1.3.11-12.C CC.1.3.11-12.D CC.1.3.11-12.E CC.1.3.11-12.F CC.1.3.11-12.H	L.F.1.3 L.F.2.1 L.F.2.4		Prologue & "The River"	Kindred	Octavia E. Butler	novel
			TRUE	(2.2) How to Sensitive Approach Charged Language in Literature													
	★	★	TRUE	(2.2.a) ★ Kindred - Introductory Close Reading (iPad) - 40 pts	path	alt	40		40				Identifying Similarities and Differer Questions or Cues or Advance On				
			TRUE	(2.3) Kindred - CP - Reading Prologue, "The River", and "The Fire"							CC.1.3.11-12.D CC.1.3.11-12.H CC.1.3.11-12.K	L.F.1.3 L.F.2.1 L.F.2.4					
Week 2			TRUE	(2.3.a) ★ Kindred - Journal - CP - Prologue, River, Fire (iPad) - 15 pts	path	alt	15		30	40			Summarizing and Note Taking Homework and Practice	"The Fire"			

											Nonlinguistic Representations									
											Questions or Cues or Advance On									
											Summarizing and Note Taking									
											CC.1.2.11-12.D									
											CC.1.2.11-12.E									
											CC.1.2.11-12.F									
											CC.1.3.11-12.G									
															Identifying Similarities and Differer		"Ain't I a Woman"		Sojourner Truth	Speech
															Identifying Similarities and Differer		"Incidents of a Slave Girl"		Harriet Jacobs	Memoir
															"The Fall"					
Week 3											115				115					
											Summarizing and Note Taking				"The Fight"					
											Homework and Practice									
											Nonlinguistic Representations									
											Questions or Cues or Advance On									
											Summarizing and Note Taking									
											Homework and Practice									
Week 4											160				160					
											CC.1.2.11-12.C									
											CC.1.2.11-12.D				L.N.1.1					
											CC.1.2.11-12.E				L.N.1.1.3					
											CC.1.2.11-12.F				L.N.2.5.6					
															Questions or Cues or Advance On		"The Storm"			
Week 5											200				200					
											Summarizing and Note Taking				"The Rope" & Epilogue					
											Homework and Practice									
											Nonlinguistic Representations									
											Identifying Similarities and Differer									
											Questions or Cues or Advance On									
											Summarizing and Note Taking									
											Homework and Practice									
											Setting Objectives and Providing F									
											Questions or Cues or Advance On									
Week 6											295				285					
											CC.1.2.11-12.C									
											CC.1.2.11-12.D									
											CC.1.2.11-12.E									
											CC.1.2.11-12.H									
											CC.1.2.11-12.I									
															Questions or Cues or Advance On		"The Emancipation Proclamation"		Abraham Lincoln	Nonfiction
																	"We Wear the Mask"		Paul Laurence Dunbar	Poetry
Week 7											350				340					
											CC.1.3.11-12.C				L.F.1.1					
											CC.1.3.11-12.D				L.F.1.3					
											CC.1.3.11-12.H				L.F.2.2					
															Questions or Cues or Advance On		"I, Too"		Langston Hughes	Poetry
															"I Hear America Singing"		Walt Whitman	Poetry		
Week 8											400				390					
											CC.3.41-12.C				L.F.4.4					
											CC.1.3.11-12.D				L.F.1.1					
											CC.1.3.11-12.H				L.F.1.3					
															Questions or Cues or Advance On					
											CC.1.3.11-12.D				L.F.1.1					
											CC.1.3.11-12.H				L.F.1.3					
															Questions or Cues or Advance On		"The Open Boat"		Stephen Crane	Short Story
Week 9											460				460					
											CC.1.2.11-12.C				L.N.1.1					
											CC.1.2.11-12.E				L.N.1.1.1					
											CC.1.2.11-12.H				L.N.1.1.2					
															Questions or Cues or Advance On		"Address to Congress on Women's Suffrage"		Carrie Chapman Catt	Speech
											18				500					
											0									
											17				94%					
											0				92%					
											0									
QUARTER 3	CPStar	HStar	Assignment	Path	ALT	CP Pts	Weekly Tot	HON Pts	Weekly Tot	Standard(s)	Eligible Content	Instructional Strategy	Reading Schedule	Text	Author	Genre				
Week 1			TRUE (3.1) The Lost Generation																	
	★	★	TRUE (3.1.a) ★ The Lost Generation Quiz - 20 pts	same	alt	20	20	20	20											
			TRUE (3.2) Research: Sources and Notes TRUE (3.3) Citing Sources and Avoiding Plagiarism																	
Week 2	★	★	TRUE (3.3.a) ★ Historical Context Research Works Cited Page - 25 pts	path	alt	20	40	20	40											
	★	★	☐ (3.3.b) ★ Historical Context Research Project - 25 pts	path	alt	30	30	30	30				Gatsby, Ch 1-2	The Great Gatsby	F. Scott Fitzgerald	Novel				
Week 3			TRUE (3.4) Introduction to the Great Gatsby																	
	x	x	TRUE (3.5.a) The Great Gatsby Ch. 1 & 2 DOs (iPad) - 20 pts	same	alt	20	20	20	20											
	★	★	TRUE (3.5.b) ★ Gatsby - Annotation - Ch1&2 - 10 pts	same	alt	15	105	15	105											
Week 3			TRUE (3.6) The Great Gatsby Ch. 3 & 4																	
	x	x	TRUE (3.6.a) The Great Gatsby Ch. 3 & 4 DOs (iPad) - 20 pts	same	alt	20	20	20	20				Gatsby, Ch3-4	The Great Gatsby	F. Scott Fitzgerald	Novel				

AP English Literature and Composition

Standards Based on the Skills Outlined in the College Board Course and Exam Description

Course Notes								
Introduction to Circe and ALL AP Lit Exam FRQ3: Open Response have an H5P interactive video that is embedded with iframe instead of H5P filter for sizing!								
ALT Blurp								
Our cyber environment addresses most of the typical accommodations granted by the College Board, including extended time, computer access, extra and extended breaks, reading and seeing accommodations (ADA), and four-function calculator. If a student has								
Weeks	Assignment	Assn Pts	ALT	Weekly Tot	Reading Sch	Text	Author	Genre
Week 1	✓ (1.1) Introduction English Literature and Composition: Q1 Overview							
8/27-8/28	✓ (1.1.a) AP Lit: Academic Reading	10	x					
2 days	✓ (1.2) AP Lit: Academic Reading							
	✓ (1.2.a) The Danger of a Single Story	10	x	20		The Danger of a Single Story	Chimamanda Ngozi Adichie	Speech
Week 2	✓ (1.3) What Are the Big Ideas? Character							
8/31-9/4	✓ (1.4) What Are the Big Ideas? Setting							
5 days	✓ (1.4.a) Character and Setting: Close Reading of Volar	15	x			Volar	Judith Ortiz Cofer	short story
	✓ (1.5) What Are the Big Ideas? Structure							
	✓ (1.6) What Are the Big Ideas? Narration							
	✓ (1.6.a) Structure and Narration: Close Reading of Girl	15	x			Girl	Jamaica Kinkaid	short story
	✓ (1.7) What Are the Big Ideas? Figurative Language							
	✓ (1.8) Synthesizing the Big Ideas: Overall Meaning and Theme							
	✓ (1.8.a) Fig Lang & Theme: Boys and Girls	15	x	65		Girls and Boys	Alice Munroe	short story
Week 3	✓ (1.9) An Introduction to Prose							
9/8-9/11	✓ (1.10) Prose: Short Stories					Story of an Hour	Kate Chopin	short story
4 days	✓ (1.11) Figurative Language: Symbolism							
	✓ (1.11.a) Short Story: Where Are You Going Annotations	5	x			Where Are You Going, Where Have You Been	Joyce Carol Oates	short story
	✓ (1.11.b) Short Story: Where Are You Going Response	15	x					
	✓ (1.12) Analyzing Prose: Tone							
	✓ (1.12.a) Short Story: Interpreter of Maladies Annotations	5	x			Interpreter of Maladies	Jhumpa Lahiri	short story
	✓ (1.12.b) Short Story: Interpreter of Maladies Response	15	x	105				
Week 4	✓ (1.13) Prose: Elements of Drama							
9/14-9/18	✓ (1.13.a) Characterization in Medea	20	x					
5 days	✓ (1.13.b) Metaphor and Symbolism in The Sandbox	20	x			The Sandbox	Edward Albee	
	✓ (1.14) What Are the Big Ideas? Literary Argumentation							
	✓ (1.14.a) FRQ2 Scoring and Argumentation Revisions	15	x	160				
Week 5	✓ (1.15) An Introduction to Poetry							
9/21-9/25	✓ (1.16) Analyzing Poetry: Connotation and Denotation					I Hear America Singing	Walt Whitman	
5 days						The Death of the Ball Turret Gunner	Randall Jarrell	
	✓ (1.16.a) Connotation	15	x			Spring in the Classroom	Mary Oliver	
	✓ (1.16.b) Denotation	15	x			The world is too much	William Wordsworth	
	✓ (1.17) Analyzing Poetry: Shifts					The Century Quilt	Sarah Mary Taylor	
	✓ (1.17.a) Shifts	15	x	205		The Juggler	Richard Wilbur	
Week 6	✓ (1.18) An Introduction to Circe					Circe	Madeline Miller	
9/29-10/2	✓ (1.19) Circe: Reading Ch 1-9							
4 days	✓ (1.19.a) Circe: Figurative Language (simile)	20	x					
	✓ (1.19.b) Circe: CRJ: Prometheus the Defier	20	x					
	✓ (1.20) AP Multiple Choice: Prose							
	✓ (1.20.a) TIMED (AP Classroom): MC Prose	25	alt			Their Eyes Were Watching God	Zora Neale Hurston	
					270	Einstein's Dream ("A Brief Version of Time")	Alan Lightman	
Week 7	✓ (1.21) Circe: Reading Ch 10-15							
10/5-10/9	✓ (1.21.a) Circe: CRJ: Familial Relations	20	x					
5 days	✓ (1.22) Literary Argumentation: Crafting a Thesis and Making Claims							
	✓ (1.22.a) Crafting a Thesis and Making Claims: Jason and Medeia	10	x	300		Jason and Medeia (excerpt)	John Gardner	1976 Prose Passage
Week 8	✓ (1.23) Circe: Reading Ch 16-21							
10/13-10/16	✓ (1.23.a) Circe CRJ: Setting - 20 pts	20	x					
4 days	✓ (1.23.b) Perspective: Odysseus	20	x			The Odyssey (book 11)	Homer	
	✓ (1.24) AP FRQ2: Prose							
	✓ (1.24.a) TIMED (AP Classroom): FRQ2 Prose	15	alt	355		Lucy	Jamaica Kinkaid	
Week 9	✓ (1.25) Circe: Reading Ch 22-27							
10/19-10/23	✓ (1.25.a) Circe: Character Development	40	x					
5 days	✓ (1.25.b) Circe: Crafting a Thesis and Making Claims	10	x					
	✓ (1.25.c) TP-CASTT: Poetry Analysis	25	x			Odysseus and Telemachus	Joseph Brodsky	
						Penelope	Dorothy Parker	
						"An Ancient Gesture"	Edna St. Vincent Millay	
						"Circe's Power"	Louise Gluck	
					430	"Siren Song"	Margaret Atwood	
Week 10	✓ (1.26) Biographical Information and Authorial Intent							
10/26-10/30	✓ (1.26.a) Comparing and Contrasting Journeys	30	x			A Worn Path	Eudora Welty	
5 days						The Swimmer	John Cheever	

1/19-1/21	<input checked="" type="checkbox"/> (2.22.a) Live Class Opportunities Q2 Assignment	25	x						
3 days			11%	500					
QUARTER 3	Assignment	Assn Pts		Weekly Tot	Reading Sch	Text	Author	Genre	
Week 1	<input checked="" type="checkbox"/> (3.1) AP English Literature and Composition: Q3 Overview				Intro-Ch6				
1/26-1/29	<input checked="" type="checkbox"/> (3.2) Invisible Man - Historical Context					<i>Invisible Man</i>	Ralph Ellison	novel	
4 days	<input checked="" type="checkbox"/> (3.2.a) Excerpt from Native Son - 20 pts	20	x			<i>Native Son (excerpt)</i>	Richard Wright	novel	
	<input checked="" type="checkbox"/> (3.2.b) IM Close Reading: Prologue - 10 pts	10	x						
	<input checked="" type="checkbox"/> (3.3) Reading IM Pro-Ch1: Invisibility and Battle Royal								
	<input checked="" type="checkbox"/> (3.3.a) IM CRJ: Character - 20 pts	20	x	50					
Week 2	<input checked="" type="checkbox"/> (3.4) The Tradition of Bildungsromans				Ch7-13				
2/1-2/5	<input checked="" type="checkbox"/> (3.5) Reading IM Ch2-4 and 6: Trueblood and the Aftermath								
5 days	<input type="checkbox"/> (3.5.a) IM CRJ: Setting - 20 pts	20	x						
	<input type="checkbox"/> (3.5.b) IM Close Reading: Atlanta Compromise - 20 pts	20	x	90		"The Atlanta Compromise"	Booker T. Washington	speech	
Week 3	<input type="checkbox"/> (3.6) Reading IM Ch9-13: Liberty Paints and Eviction Speech				Ch14-20	"The Road Not Taken"	Robert Frost	poetry	
2/8-2/11	<input type="checkbox"/> (3.6.a) Forum Post: Allusion to Brer Rabbit								
4 days	<input type="checkbox"/> (3.6.a) Forum Upload: Allusion to Brer Rabbit - 10 pts	10	x						
	<input type="checkbox"/> (3.6.b) IM CRJ: Fig Lang Symbolism - 20 pts	20	x						
	<input type="checkbox"/> (3.7) Analyzing Basic Syntax								
	<input type="checkbox"/> (3.8) Analyzing Sophisticated Syntax								
	<input type="checkbox"/> (3.8.a) Syntax Analysis Assignment - 20 pts	20	x	140					
Week 4	<input type="checkbox"/> (3.9) Reading IM Ch14-17 and 20-21: The Brotherhood				Ch21-Ep				
2/16-2/19	<input type="checkbox"/> (3.9.a) IM CRJ: Structure and Narration - 20 pts	20	x						
4 days	<input type="checkbox"/> (3.9.b) IM Close Reading: The Souls of Black Folks - 30 pts	30	x	190		"Of Mr. Booker T. Washington and Others"	W.E.B. Dubois	essay	
Week 5	<input type="checkbox"/> (3.10) Reading IM Ch22-23 and 25-Ep: Riots and Underground								
2/22-2/26	<input type="checkbox"/> (3.10.a) IM Bildungsroman - 20 pts	20	x						
5 days	<input type="checkbox"/> (3.10.b) IM Motif - 20 pts	20	x						
	<input type="checkbox"/> (3.10.c) IM Thesis Practice - 10 pts	10	x	240					
Week 6	TR (3.11) Getting Started with this Week								
3/1-3/5	<input checked="" type="checkbox"/> (3.11.a) Visibility in Poetry - 30 pts	30	x			"I, Too"	Langston Hughes	poetry	
5 days						"Sonnet to a Negro in Harlem"	Helene Johnson	poetry	
						"The Invisible Person"	James Laughlin	poetry	
						"Invisibility"	Renato Rosaldo	poetry	
						<i>Song to Myself</i>	Walt Whitman	poetry	
						"We Wear the Mask"	Paul Laurence Dunbar	poetry	
	<input type="checkbox"/> (3.12) AP FRQ3: Open Response								
	<input type="checkbox"/> (3.12.a) TIMED (AP Classroom): FRQ3 Applied to IM - 15 pts	15	alt	285					
Week 7	<input type="checkbox"/> (3.13) A Raisin in the Sun: Acts I & II								
3/8-3/12	<input type="checkbox"/> (3.13.a) CRJ: Raisin in the Sun: Structure, Narration, & Fig Language in Stage Directions	20	x			<i>Raisin in the Sun</i>	Lorraine Hansberry	play	
5 days	<input type="checkbox"/> (3.13.b) Raisin in the Sun: Character Analysis	20	x						
	<input type="checkbox"/> (3.13.c) Close Reading: The Gentlemen and the Jungle	15	x	340		"The Gentlemen and the Jungle"	Jomo Kenyatta	short story	
Week 8	<input type="checkbox"/> (3.14) A Raisin in the Sun: Act III								
3/15-3/19	<input type="checkbox"/> (3.14.a) Raisin in the Sun: Symbolism	15	x						
5 days	<input type="checkbox"/> (3.14.b) CRJ: Raisin in the Sun: Character Gender Roles Assignment	20	x						
	<input type="checkbox"/> (3.14.c) Close Reading: The Perils of Indifference Assignment	15	x			"The Perils of Indifference"	Elie Wiesel	speech	
	<input type="checkbox"/> (3.14.d) Digging Deeper with Identity and Intersectionality	15	x	405		<i>Bibi</i>		short film	
Week 9	TR (3.15) Getting Started with This Week								
3/22-3/26	TR (3.15.a) FlipGrid (iPad): The American Dream	10	x			"We Grow Accustomed to the Dark"	Emily Dickinson		
5 days	TR (3.15.b) (AP Classroom): Raisin in the Sun MC	10	alt			"Acquainted with the Night"	Robert Frost		
	TR (3.15.c) Raisin in the Sun FRQ3 Scoring and Argumentation Revisions	15	x						
	TR (3.16) An Introduction to Poetry								
	TR (3.16.a) Poetry Project	30	x						
	<input type="checkbox"/> (3.17) Choice Reading Project & Presentation								
	<input type="checkbox"/> (3.17.a) Choice Reading Selection	5	x	475					
Week 10	TR (3.18) Live Class Opportunities Q3								
3/29	TR (3.18.a) Live Class Opportunities Q4	25	x						
1 day			7%	500					
QUARTER 4	Assignment	Assn Pts		Weekly Tot	Reading Sch	Text	Author	Genre	
Week 1	<input type="checkbox"/> (4.1) AP English Literature and Composition: Q4 Overview								
	<input type="checkbox"/> (4.2) Choice Reading Project & Presentation					TDB by student		Contemporary (Post 1990)	
	<input type="checkbox"/> (4.2.a) Choice Reading Project & Presentation Selection	5	x						
3/30-4/1	<input type="checkbox"/> (4.3) Poetry Study: The Sonnet					Sonnet 18	William Shakespeare		
3 days	<input type="checkbox"/> (4.3.a) Sonnet Explication	30	x			"Range-finding"	Robert Frost		

	<input type="checkbox"/>								"The New Colossus"	Emma Lazarus	
	<input type="checkbox"/>							35	Sonnet 116	William Shakespeare	
Week 2	<input type="checkbox"/>	(4.4) Getting Started with This Week									
4/5-4/9	<input type="checkbox"/>	(4.4.a) Sonnet Writing	20	x							
4 days	<input type="checkbox"/>	(4.5) Introduction to Shakespeare							<i>Macbeth</i>	Shakespeare	
	<input type="checkbox"/>	(4.6) Introduction to King Lear							<i>King Lear</i>	Shakespeare	
	<input type="checkbox"/>	(4.7) Lear: Reading Act I							Lear, Act I		
	<input type="checkbox"/>	(4.7.a) Lear: Explication Act I - 10 pts	10	x							
	<input type="checkbox"/>	(4.7.b) Lear: Letters Between Characters - 20 pts	20	x							
	<input type="checkbox"/>	(4.8) AP FRQ2: Prose									
	<input type="checkbox"/>	(4.8.a) TIMED (QP Classroom): FRQ2	15	alt				100	<i>There, There</i>	Tommy Orange	Novel (excerpt)
Week 3	<input type="checkbox"/>	(4.9) Lear: Reading Acts II & III							Lear, Acts II & III		
4/14-4/17	<input type="checkbox"/>	(4.9.a) Lear: Explication Acts II & III - 20 pts	20	x							
4 days	<input type="checkbox"/>	(4.9.b) Close Reading of Poetry: Mad Song - 20 pts	20	x					"Mad Song"	William Blake	Poetry
	<input type="checkbox"/>	(4.10) Choice Reading									
	<input type="checkbox"/>	(4.10.a) Choice Reading CRJ: 1st Half - 20 pts	20	x					Choice reading 50%		
	<input type="checkbox"/>	(4.11) AP FRQ1: Poetry									
	<input type="checkbox"/>	(4.11.a) TIMED (AP Classroom): FRQ1 Poetry	15	alt				175	"A Story"	Li-Young Lee	Poetry
Week 4	<input type="checkbox"/>	(4.12) Lear: Reading Acts IV & V							Lear, Acts IV & V		
PSSA	<input type="checkbox"/>	(4.12.a) Lear: Explication Acts IV & V - 20 pts	20	x							
4/20-4/24	<input type="checkbox"/>	(4.12.b) Lear: Summarizing Through Quotes Assignment	10	x							
5 days	<input type="checkbox"/>	(4.12.c) Lear: Practice with Tone Assignment	10	x							
	<input type="checkbox"/>	TR (4.12.d) CRJ: Blindness in Lear Assignment	20	x				235			
Week 5	<input type="checkbox"/>	(4.13) Lear: Lights, Camera, Action!									
4/27-5/1	<input type="checkbox"/>	(4.13.a) Lear: Lights, Camera, Action! Assignment	30	x							
5 days	<input type="checkbox"/>	(4.14) AP FRQ3: Open Response									
	<input type="checkbox"/>	(4.14.a) TIMED (AP Classroom): FRQ3 Applied to Lear	15	alt							
	<input type="checkbox"/>	(4.15) AP Exam Review									
	<input type="checkbox"/>	(4.15.a) TIMED (AP Classroom): MC Full Simulation	55	alt					<i>Jude the Obscure</i>	Thomas Hardy	Novel
									"Patty's Charcoal Drive-In"	Barbara Crooker	Poetry
									<i>The Decay of Lying</i>	Oscar Wilde	Drama
									"The Imaginary Iceberg"	Elizabeth Bishop	Poetry
								335	<i>The Idler</i>	Samuel Johnson	
Week 6	<input type="checkbox"/>	(4.16) Getting Started with This Week									
AP Exam 5/5	<input type="checkbox"/>	TR (4.16.a) Explicating Shakespeare - 10 pts	10	x					<i>Hamlet</i>	Shakespeare	Play (tragedy)
5/4-5/8									<i>Julius Caesar</i>	Shakespeare	Play (tragedy)
5 days									<i>Henry VIII</i>	Shakespeare	Play (tragedy)
									<i>A Midsummer Night's Dream</i>	Shakespeare	Play (history)
	<input type="checkbox"/>	(4.17) Choice Reading									
	<input type="checkbox"/>	(4.17.a) Choice Reading CRJ: 2nd Half - 20 pts	20	x					Choice reading 100%		
	<input type="checkbox"/>	(4.17.b) Choice Reading: Major Works Data Sheet - 15 pts	20	x				385			
Week 7	<input type="checkbox"/>	(4.18) Choice Reading Project Details									
Ketstone	<input type="checkbox"/>	(4.18.a) Choice Reading Project - 50 pts	50	x							
5/11-5/15											
5 days								435			
Week 8	<input type="checkbox"/>	(4.19) Choice Reading Presentation Details									
5/18-5/22	<input type="checkbox"/>	(4.19.a) Choice Reading Presentation - 20 pts	20	x							
5 days	<input type="checkbox"/>	(4.19.b) Choice Reading Presentation Check-In - 5 pts	5	x				460			
Week 9	<input type="checkbox"/>	(4.20) Getting Started with This Week									
5/26-5/29	<input type="checkbox"/>	(4.20.a) Choice Novel Review - 10 pts	5	x							
4 days	<input type="checkbox"/>	TR (4.20.b) Choice Novel Presentation Delivery & Peer Participation - 10 pts	10	x							
	<input type="checkbox"/>	(4.21) Live Class Opportunities Q4									
	<input type="checkbox"/>	TR (4.21.a) Live Class Opportunities Q4 - 25 pts	25	x				500			
Week 10											
6/1-6/4											
5 days								15%	500		

British Literature

Course Notes																		
ALT Overview																		
QUARTER 1	star	done	Assignment	INT	Path	Alt	CP Pts	CP Pt Tot	HON Pts	HON Pt Tot	Standard(s)	Anchor	Instructional Strategies	Reading Sch	Text	Author	Genre	
Week 1		TRUE	1.1 Introduction to British Literature	<input type="checkbox"/>														
	x	TRUE	1.1.a Hero's Forum on Flipgrid	same	alt		5		5		CC.1.5.11-12.A CC.1.5.11-12.G CC.1.5.11-12.D		Setting Objectives and Providing Feedback Cooperative Learning		Beowulf	Translated Gartner	Epic Poem	
		TRUE	1.2 Introduction to Beowulf	<input type="checkbox"/>							CC.1.3.11-12.C CC.1.3.11-12.H CC.1.3.11-12.J		Summarizing and Note Taking					
		TRUE	1.3 Vocabulary Unfamiliar Words	<input type="checkbox"/>							CC.1.2.11-12.K CC.1.2.11-12.J CC.1.3.11-12.I CC.1.3.11-12.J		Summarizing and Note Taking					
	★	TRUE	1.3.a Beowulf Part 1 Study Guide	same	alt		25		15		CC.1.3.11-12.K CC.1.3.11-12.J CC.1.3.11-12.J		Questions or Cues or Advance Organizer Identifying Similarities and Differences					
Week 2	★	TRUE	1.3.b Beowulf Part 2 Study Guide	same	alt		25	30	15	20	CC.1.3.11-12.K CC.1.3.11-12.J CC.1.3.11-12.J CC.1.3.11-12.B CC.1.3.11-12.J CC.1.3.11-12.B		Questions or Cues or Advance Organizer		Beowulf	Translated Gartner	Epic Poem	
		hon	TRUE	1.3.c [HON] Grendel's Mother DQs	hon	hon	n/a			15								
		★	TRUE	1.3.c Beowulf Part 3 Study Guide 1.4 Analyzing Character	<input type="checkbox"/>	same	alt	25		15	50	CC.1.3.11-12.K CC.1.3.11-12.J		Questions or Cues or Advance Organizer				
		★	TRUE	1.4.a Beowulf Resume Project	same	alt		30		30		CC.1.3.11-12.J CC.1.3.11-12.K CC.1.4.11-12.M CC.1.4.11-12.N CC.1.4.11-12.O CC.1.4.11-12.P CC.1.4.11-12.Q						
Week 4		hon	TRUE	1.4.b Grendel	hon	hon	n/a	110	20	115								
		TRUE	1.5 Medieval Ballads	<input type="checkbox"/>							CC.1.3.11-12.C CC.1.3.11-12.E CC.1.3.11-12.H CC.1.3.11-12.K CC.1.3.11-12.F CC.1.3.11-12.E CC.1.3.11-12.B				"Lord Randall" "Get Up and Bar the Door"	-Anonymous -Anonymous	Medieval Ballad Medieval Ballad	
		TRUE	1.5.a Medieval Ballads Quiz	same	alt		20		15									
		TRUE	1.6 The Middle Ages	<input checked="" type="checkbox"/>														
	TRUE	1.7 Sir Gawain and the Green Knight	<input type="checkbox"/>								CC.1.3.11-12.H				"Sir Gawain and the Green Knight" excerpt	Trans. Gartner (textbook)	Epic Poem	
	TRUE	1.7.a Sir Gawain and the Green Knight	<input type="checkbox"/>	path	alt		30		30		CC.1.3.11-12.A CC.1.3.11-12.C CC.1.3.11-12.E CC.1.3.11-12.K							
Week 5		<input checked="" type="checkbox"/>	1.8 The Canterbury Tales	<input type="checkbox"/>				160		160	CC.1.3.11-12.C							
											CC.1.3.11-12.D				The Canterbury Tales "Prologue"	Tran. Coghill - Holt Elements of Literature textbook	narrative poem	
											CC.1.3.1-12.F				The Canterbury Tales "Wife of Bath's Tale"	Tran. Coghill - Holt Elements of Literature textbook	narrative poem	
											CC.1.3.11-12.H CC.1.3.11-12.K CC.1.3.11-12.B CC.1.4.11-12.S				The Canterbury Tales "The Pardoner's Tale"	Tran. Coghill - Holt Elements of Literature textbook	narrative poem	
	TRUE	1.8.b Prologue Scavenger Hunt	same	alt		30		30		CC.1.5.11-12.D CC.1.5.11-12.G CC.1.4.11-12.G CC.1.4.11-12.H CC.1.4.11-12.I CC.1.4.11-12.L								
	TRUE	1.8.a The Canterbury Tales Essay Topics	path	x		30		30			CC.1.4.11-12.A CC.1.4.11-12.B CC.1.4.11-12.C							

																				CC.1.4.11-12.D CC.1.4.11-12.E CC.1.4.11-12.F CC.1.3.11-12.C CC.1.3.11-12.H CC.1.3.11-12.K CC.1.3.11-12.D CC.1.3.11-12.A			
		TRUE	1.8.c Canterbury Tales Exam	same	alt	40		40															
Week 6		TRUE	1.9 Sonnets	<input type="checkbox"/>				260	260											CC.1.3.11-12.C CC.1.3.11-12.E CC.1.3.11-12.K CC.1.3.11-12.C CC.1.3.11-12.E CC.1.3.11-12.K CC.1.3.11-12.A CC.1.3.11-12.B CC.1.3.11-12.F CC.1.2.11-12.L CC.1.3.11-12.H CC.1.3.11-12.K CC.1.2.11-12.L CC.1.2.11-12.A CC.1.2.11-12.B CC.1.2.11-12.F CC.1.2.11-12.H CC.1.2.11-12.I CC.1.2.11-12.L CC.1.3.11-12.C CC.1.3.11-12.J CC.1.3.11-12.K CC.1.5.11-12.A CC.1.3.11-12.D CC.1.3.11-12.H CC.1.3.11-12.K CC.1.3.11-12.J CC.1.3.11-12.H CC.1.3.11-12.E CC.1.3.11-12.D CC.1.3.11-12.C CC.1.3.11-12.K CC.1.3.11-12.K	"Sonnet 42" Petrarch "Sonnet 18" Shakespeare	trans Auslander William Shakespeare	Sonnet Sonnet
		TRUE	1.9.a Sonnets Quiz	same	alt	15		15												"Sonnet 116" "Sonnet 18"	William Shakespeare William Shakespeare	Sonnet Sonnet	
		TRUE	1.10 Shakespeare and the English Renaissance	<input type="checkbox"/>																	Speech to the Troops at Tilbury Hamlet	Queen Elizabeth I William Shakespeare	Speech Drama
		TRUE	1.10.a Queen Elizabeth I's Speech at Tilbury	same	alt	10		10															
		TRUE	1.11 Elements of Drama	<input type="checkbox"/>																			
		TRUE	1.11.a Revenge Forum on FlipGrid	<input type="checkbox"/>	<input type="checkbox"/>	alt	10	10													Summarizing and Note Taking Nonlinguistic Representations		
		TRUE	1.12 Introduction to Hamlet	<input type="checkbox"/>																	Cooperative Learning		
		TRUE	1.13 Characteristics of Tragedies	<input type="checkbox"/>																			
		TRUE	1.13.a Hamlet Act 1 Quiz	<input type="checkbox"/>	same	alt	10	10															
		TRUE	1.13.b Hamlet Act 2 Quiz	<input type="checkbox"/>	same	alt	10	10															
Week 7		TRUE	1.13.c Hamlet Act 3 Part 1 Quiz	<input type="checkbox"/>	same	alt	10	10	315	315											CC.1.3.11-12.K		
		TRUE	1.13.d Hamlet Act 3 Part 2 Quiz	<input type="checkbox"/>	same	alt	10	10													CC.1.3.11-12.K		
		TRUE	1.13.e Soliloquy Annotation and Analysis	<input type="checkbox"/>	same	alt	35	35													CC.1.3.11-12.K CC.1.3.11-12.G CC.1.3.11-12.E CC.1.3.11-12.A CC.1.3.11-12.B		
Week 8		TRUE	1.13.f Nonfiction Analysis and Response	same	x	20		20													n/a		
		TRUE	1.13.g Hamlet Act 4 and 5 Quiz	same	alt	10		10													CC.1.3.11-12.C CC.1.3.11-12.F CC.1.3.11-12.K		
Week 9		TRUE	1.14 Characterization in Hamlet	<input type="checkbox"/>					400	400											CC.1.3.11-12.B CC.1.3.11-12.C CC.1.3.11-12.F CC.1.3.11-12.K		
		TRUE	1.14.a Characterization in Hamlet (3 OPTIONS)	same	alt	20		20													n/a		
		TRUE	1.14.b Mental Disorders in Hamlet (LIVE LAB NEARPOD OPTION)	same	x	30		30													n/a		
Week 10		TRUE	1.15 Themes in Hamlet	<input type="checkbox"/>					450	450											CC.1.2.11-12.A L.F.2.1 CC.1.2.11-12.B		
		TRUE	1.15.a Hamlet Theme Poster or Movie Trailer	same	alt	50	500	50	500														
Unstarred	5		Assignment (total)			23																	
Starred	105		Assignment n/a			0																	
			Assignment x			3																	
			Assignment alt			20	87%																
			Hon assignment			2																	
			Interactive lessons for points			0																	
QUARTER 2	star	done	Assignment	INT	Path	Alt	CP Pts	CP Pt Tot	HON Pts	HON Pt Tot	Standard(s)	Anchor	Instructional Strategies	Text	Author	Genre							
Week 1			TRUE 2.1 Pastoral and Carpe Diem Poems	<input type="checkbox"/>							CC.1.3.11-12.C CC.1.3.11-12.D			The Passionate Shepard to His Love The Nymph's Reply to the Shepard	Christopher Marlowe Sir Walter Raleigh	Poetry Poetry							

										CC.1.3.11-12.K CC.1.3.11-12.H n/a				To the Virgins to Make Much of Time To His Coy Mistress	Robert Herrick Andrew Marvell	Poetry Poetry
Week 2	TRUE 2.1.a Carpe Diem/Pastoral Poem TRUE 2.1.b ★ Pastorals Mini-Essay TRUE 2.2 Metaphysical Poetry	<input type="checkbox"/>	same hon	alt tonal	30 n/a	30 30	30 15	30		CC.1.3.11-12.A CC.1.3.11-12.C CC.1.3.11-12.D CC.1.3.11-12.F CC.1.3.11-12.H CC.1.3.11-12.K			A Valediction Forbidding Mourning Death Be Not Proud Song	John Donne John Donne John Donne	Poetry Poetry Poetry	
	TRUE 2.2.a Metaphysical Poetry TRUE 2.3 Paradise Lost	<input type="checkbox"/>	same	alt	30	30			LLOpt	n/a CC.1.3.11-12.D CC.1.3.11-12.F CC.1.3.11-12.K			Paradies Lost Book 1	John Milton	Poetry	
Week 3	TRUE 2.3.a Paradise Lost TRUE 2.4 Introduction to Frankenstein	<input type="checkbox"/>	path	alt	30	90	30	120	LLOpt	n/a CC.1.3.11-12.H CC.1.3.11-12.K			Frankenstein 1818	Mary Shelley	Novel	
Week 4	TRUE 2.4.a Frankenstein SAs: Chapters 1-7 TRUE 2.5 The Restoration and Enlightenment TRUE 2.6 Satire and Verbal Irony	<input type="checkbox"/> <input type="checkbox"/>	path	alt	40	130	40	250	LLOpt	n/a CC.1.3.11-12.H CC.1.3.11-12.D CC.1.3.11-12.H CC.1.3.11-12.J CC.1.3.11-12.K			A Modest Proposal	Jonathan Swift	Essay	
Week 5	TRUE 2.6.a Satirical Cartoon Analysis TRUE 2.6.b Modest Proposal Questions TRUE 2.7 Analyzing Rhetoric TRUE 2.7.a Vindication DQs <input type="checkbox"/> 2.7.b Write Your Own Vindication	<input type="checkbox"/>	same same	x alt	20 20	20 170	20 20	420	LLOpt	CC.1.2.11-12.D n/a			A Vindication of the Rights of Woman	Mary Wollstonecraft	Essay	
Week 6	TRUE 2.8 Romanticism TRUE 2.8.a Frankenstein SA Vol 2 Chapter 1-9	<input type="checkbox"/>	path	alt	40		40		LLOpt	CC.1.3.11-12.H CC.1.3.11-12.D CC.1.3.11-12.H CC.1.3.11-12.K			The Lamb	William Blake	Poetry	
Week 7	TRUE 2.8.b Sympathies Forum on Flipgrid TRUE 2.9 William Blake TRUE 2.10 Coleridge and Wordsworth	<input type="checkbox"/> <input type="checkbox"/>	same	x	10	260	10	890		CC.1.3.11-12.F CC.1.3.11-12.F CC.1.3.11-12.H CC.1.3.11-12.K			The Tyger The World is Too Much With Us Kubla Khan	William Blake William Wordsworth Samuel Taylor Coleridge	Poetry Poetry Poetry	
Week 8	TRUE 2.10.a What's in a Line TRUE 2.10.b Frankenstein SA Vol 3 Chapter 1-8 TRUE 2.11 Theme in Frankenstein	<input type="checkbox"/> <input type="checkbox"/>	path path	alt alt	30 40	300 300	30 40	1190	LLOpt LLOpt	n/a CC.1.3.11-12.K CC.1.3.11-12.A						
Week 9	TRUE 2.11.a Theme Exploration TRUE 2.11.b Frankenstein Book Talk (Forum) TRUE 2.11.c Frankenstein Project (iPad)	<input type="checkbox"/>	path same same	alt x x	20 10 70	310 10 70	20 10 70	1500	LLOpt							
Week 10	TRUE 2.12 Shelley, Keats, and Byron TRUE 2.12.a Romantic Period Exam TRUE 2.12.b New Perspective	<input type="checkbox"/> <input type="checkbox"/>	same same	alt alt	25 25	510 25	25 25	3100	LLOpt	CC.1.3.11-12.D CC.1.3.11-12.F CC.1.3.11-12.H			"Ozymandias" "She Walks in Beauty" "Ode to Nightingale"	Percy Bysshe Shelley Lord Byron John Keats	Poetry Poetry Poetry	
Unstarred	0 Assignment (total)															
Starred	0 Assignment n/a															
	Assignment x															
	Assignment alt															
	Hon assignment															
	Interactive lessons for points															
	Assignment les															
QUARTER 3	Assignment		INT	Path	Alt	CP Pts	CP Pt Tot	HON Pts	HON Pt Tot	Standard(s)	Anchor	Instructional Strategies	Text	Author	Genre	
Week 1	TRUE 3.1 The Victorian Era <input checked="" type="checkbox"/> 3.1.a Angel in the House	<input type="checkbox"/>	path	alt	25	25		25		CC.1.3.11-12.H CC.1.3.11-12.D						
Week 2	TRUE 3.2 Introduction to Jane Eyre TRUE 3.3 Author's Word Choice	<input type="checkbox"/> <input type="checkbox"/>	path	alt	50	75		100	Topt	CC.1.3.11-12.H CC.1.3.11-12.K CC.1.2.11-12.F CC.1.3.11-12.F			"The Lady of Shalott" "Ulysses" Jane Eyre	Lord Alfred Tennyson Lord Alfred Tennyson Charlotte Brontë	Poetry Poetry Novel	
Week 3	TRUE 3.3.a Jane Eyre Chapter 1-10 (iPad) TRUE 3.4 Jane Eyre: Part 2	<input type="checkbox"/>	path	alt	50	125		100	Topt	CC.1.3.11-12.C CC.1.3.11-12.H		Questions or Cues or Advance Organize				
Week 4	TRUE 3.4.a Jane Eyre Chap 11-19 (iPad) TRUE 3.5 Lord Alfred Tennyson TRUE 3.5.a The Lady of Shalott and Ulysses TRUE 3.6 Elizabeth Barrett Browning and Robert Browning	<input type="checkbox"/>	same	alt	25				Topt	CC.1.3.11-12.A CC.1.3.11-12.C CC.1.3.11-12.F		Identifying Similarities and Differences	"My Last Duchess" "Sonnet 43"	Robert Browning Elizabeth Barrett	poetry poetry	
Week 5	TRUE 3.6.a The Brownings Poetry Activities TRUE 3.6.b Victorian Poetry Exam TRUE 3.6.c Jane Eyre Chapt 20-27 (iPad)	<input type="checkbox"/>	same all	alt alt	25 35	210 210		#REF!		CC.1.3.11-12.A CC.1.3.11-12.C CC.1.3.11-12.F						
Week 6	TRUE 3.7 Critical Approaches to Literature: Part 1	<input type="checkbox"/>	path	alt	50	260		#REF!		CC.1.3.11-12.A CC.1.3.11-12.B						

Elements of Literature and Composition

Course Notes	Benchmark course (block uses IXL diagnostic at midpoints that begin Q2/Q4)
	Interactive effort lessons are utilized in this course and serve as formative assessments. These assignments check for comprehension and provide feedback to resolve misconceptions as students work through them.
	Includes a reading level group for Tier II students or students that the teachers have identified as struggling readers. This is applied to most Newsela assignments with the option select a reading lexile that is between standard and alternative. This group completes the same assignment as the standard grouping.
	Summer school does not have a CHOICE novel; they read <i>Infraction</i> by Naomi Hughes.
	Approximately 100 points or 20% come from effort points each quarter.
	Reading Group (applied to Newsela nonfiction articles): This course contains a reading group for Tier III students and students who struggle with reading (teacher intervention); the assignment output is the same, but they are provided with a differentiated reading level to remove that obstacle from demonstrating the mastery of the skill.
	Benchmarks, live lab assignments, and lessons for effort are not applicable. SDIs vary depending on the assignment. Supports that are commonly used include chunking and labels, definitions of eligible content, help buttons, word banks, student examples, graphic organizers, video/content reviews embedded directly in assignment, sentence starters, comprehension questions replace analysis questions, reduction of answer options, reduction of grade level / Smart Score for IXL, differentiated reading levels for nonfiction articles, audio of some readings in addition to the read speaker capabilities, and/or reduction in length of written responses.
ALT Overview	Assignments that utilize Newsela offer a stepped down reading level to address reading goals when possible. Audio is provided for some reading selections in addition to the speak reader option. Vocabulary study is reduced from 15 words to 10 words. Assignments may be chunked, contain visual aids, graphic organizers, and/or examples. Assignments may also be reduced in number of answer options, number of questions asked, and/or length of final product.

TO DO Add 1.2.9-10A & 1.2.9-10B for all central idea lessons/assignments & CC.1.4.9-10.R to all grammar items

QUARTER 1	Stars	Done	Details	Assignment	Int	Alt	Assn Pts	Weekly Tot	Text	Author	Genre
Week 1	★	✓		(1.0.a) Benchmark or IXL Diagnostic (SS and sometimes block)		n/a	25				
3 days		✓	n/a	(1.1) An Introduction to Elements of Language & Preview of Q1	☐						
	x	✓		(1.1.a) Elements of Language Survey - 5 pts (stored in English drive/copy in development folder)		x	5				
		✓	n/a	(1.2) Introduction & Spelling, Capitalization and Punctuation	✓						
	x	✓		(1.2.a) Writing: Spelling, Capitalization and Punctuation: What text interests you? - 5 pts		alt	5				
		✓		(1.3) Introduction to Informative/Explanatory Writing	✓			35			
Week 2		✓	n/a	(1.4) Writing: Parts of Speech (Noun, Pronoun)	✓						
4 days	★	✓	khan (8)	(1.4.a) Writing: Parts of Speech (Noun, Pronoun) - 10 pts		x	10				
		✓	n/a	(1.5) Introduction to Mythology	✓						
	★	✓	int	(1.5.a) LESSON: Vocab Pt1: Context Clues and Definitions - 10 pts		alt	10				
	★	✓	SCORM	(1.6) LESSON: Central Idea and Supporting Details	✓	les	10				
	★	✓	Reading Grp	(1.6.a) Creation Myths - Key Details Chart - 30 pts		alt	30		"Origin Story: Modern Scientific - The Big Bai Newsela "The Book of Genesis: Judeo-Christian Origin Newsela "In the Days of Giants: 'The Beginning of Thii Newsela "How the Ancient Egyptian's Shaped the Wor Newsela "The Titans and the Gods of Olympus: Greek Newsela		
	★	✓	Reading Grp	(1.6.b) Creation Myths - Main Ideas - 10 pts		alt	10	105	Same as (1.2.4.a) Creation Myths - Key Details Chart		
Week 3		✓	n/a	(1.7) Writing: Parts of Speech (Verb)	✓						
5 days	★	✓	khan (4+Q)	(1.7.a) Writing: Parts of Speech (Verb) - 10 pts		x	10				
		✓	h5p	(1.8) H5P Review: Vocab Pt: Mythology: Flashcard	✓	H5P					
	★	✓		(1.8.a) Vocab Pt1: Mythology: Mark the Clues & Define - 10pts		alt	10				
	★	✓	int	(1.9) LESSON: Research: Starting with Reliable Sources	✓	les	10				
	★	✓	int	(1.10) LESSON: Citing Sources: Works Cited Page - 10 pts	✓	les	10				
		✓	h5p	(1.10.a) Who Are the Greek Gods?							
	★	✓	choice	(1.10.b) Researching a Greek God		alt	30	175			
Week 4		✓	n/a	(1.11) Writing: Parts of Speech (Modifiers - Adjectives and Adverbs)	✓						
5 days	★	✓	khan (6)	(1.11.a) Writing: Parts of Speech (Modifiers - Ajectives and Adverbs) - 10 pts		x	10				
		✓	h5p	(1.12) H5P Review: Vocab Pt1: Mythology: Definition and Pic	✓	H5P					
	★	✓		(1.12.a) Vocab Pt1: Mythology: Frayer Model - 15pts		alt	15				
	★	✓	int	(1.13) LESSON: Characterization	✓	les	10				
	★	✓	Reading Grp	(1.13.a) Characterization of Hercules		alt	25		"The Trials of Hercules"	Newsela	
		✓	n/a	(1.14) Setting	✓			235			
Week 5		✓	n/a	(1.15) Writing: Parts of Speech (Prepositions and Conjunctions)	✓						
4 days	★	✓	khan (7)	(1.15.a) Writing: Parts of Speech (Prepositions and Conjunctions) - 10 pts		x	10				
	★	✓	int	(1.16) LESSON: Narrative POV and Perspective	✓	les	10				

	★	✓	int	(1.17) LESSON: Elements of Plot - 15 pts	✓	les	10					
	★		Reading Grp	(1.17.a) Plotting the Story of Prometheus		alt	25	290	"The Story of Prometheus"	Newsela		
Week 6		✓	n/a	(1.6.3) An Introduction to Literary Forms								
5 days		✓		(1.6.3.a) Exploring Literary Forms through Prometheus—30 pts		nu			"The Story of Prometheus"	Newsela		
									<i>Circe, Chapter 2 excerpt</i>	Madeline Miller	fiction	
									Prometheus and Pandora	From: Readers Theatre for drama		
									"Zeus Ode to Prometheus"		poetry	
									Prometheus	TED-Ed	video	
	x	✓		(1.17.b) Prometheus from Circe: Quiz		alt	10		<i>Circe, Chapter 2 excerpt</i>	Madeline Miller	fiction	
	x	✓		(1.17.c) Prometheus from Circe: Reading Snap		alt	10		<i>Circe, Chapter 2 excerpt</i>	Madeline Miller		
	x	✓		(1.18.a) Writing: Parts of Speech Review		alt	10					
	x	✓	int	(1.19) LESSON: Vocab Pt 2: Legends & Folktales Context Clues and Definitions - 10 pts		alt	10	330				
Week 7		✓	h5p	(1.20) H5P Review: Vocab Pt2: Legends & Folktales: Flashcard	✓	H5P						
5 days	★	✓		(1.20.a) Vocab Pt2: Legends & Folktales: Mark the Clues & Define - 10pts		alt	10					
	★	✓	int	(1.21) Conflict - 15 pts	✓	les	10					
		✓	notes	(1.7.2.a) Q1 Notes- SCORMs—25								
		✓	n/a	(1.22) Introduction to Legends	✓							
ALT only	★	✓		(1.22.a) Legend: Conflict in Robin Hood - 20 pts		alt	25	375	"Sir Gawain and the Loathly Lady"	Betsy Hearne	Short Story	
Week 8		✓	h5p	(1.23) H5P Review: Vocab Pt2: Legends & Folktales: Definition and Pic	✓	H5P						
4 days	★	✓		(1.23.a) Vocab Pt2: Legends & Folktales: Frayer Model - 15pts		alt	15					
POWTOON	x	✓	int	(1.24) Audience and Mood	✓	les	10					
		✓	n/a	(1.25) Introduction to Fairy Tales	✓							
	x	✓		(1.25.a) Aschenputtel (Cinderella) - 30 pts		alt	40		Aschenputtel (Cinderella)	Grimm Brothers	Fairy Tales	
		✓	choice	(1.8.3.b) Q1 Close Reading: Annotations—15 pts				440				
Week 9		✓	n/a	(1.27) Roots, Prefixes, and Suffixes		nu						
5 days		✓		(1.27.a) Roots, Prefixes, and Suffixes—15 pts								
		✓		(1.26) Fables (touches on THEME!)	✓							
	★	✓	h5p	(1.26.a) H5P: Assignment: Theme in Fables H5P IS GRADED!!!		x	10					
		✓		(1.27) Cumulative Analysis: Connecting Character, Setting, and Plot	✓							
	★	✓	choice	(1.27.a) Cumulative Close Reading & Analysis: Myth, Legend, and Fairy Tales		alt	30		Cinder Sea Witch	Marissa Meyer Marissa Meyer Sarah Henning	novel novel novel	
								480	The Demigod Files: "Percy Jackson and the	Rick Riordan	short story	
Week 10		✓		(1.28) Cumulative Synthesis: Digging Deeper with Sign Posts	☐							
2 days	★	✓	choice	(1.28.a) Cumulative Synthesis: Myth, Legend, and Fairy Tales		alt	10		<i>Same texts as (1.9.3.a)</i>			
	★	✓	choice	(1.28.b) Cumulative Synthesis: Annotations		x	10		<i>Same texts as (1.9.3.a)</i>			
		✓	choice	(1.29) Course Updates: Quarter 1 Finished				500				
Week 11				Currently, there are 175 pts attached to lessons (7 SCORMS * 15 = 105; interactive lessons = 80) = 37% If we reduce to 10 pts, then I am only 5 pts over. This leaves 320 points remaining; if students earn 60% of those (189), then they would have 374 pts, which is a 75% (based on 500 pts, doesn't not take into account that I am over)								
Total Unstarred	100											
ASSN Totals			35									
Lesson		les	8									
Lesson n/a		n/a	12									
Lesson int		int	9									
Lesson scorm		scorm	1									
Relevant assign		x + alt	26									
Assn Alt %			19	n/a = not applicable, alt = alternative, x = alternative not provided			73%					
QUARTER 2	Stars	Details	Assignment			Alt	Assn Pts	Weekly Tot	Text	Author	Genre	
Week 1	★	✓		(2.0.a) Benchmark or IXL Diagnostic (SS and sometimes block)		n/a	25					
2 days		✓	n/a	(2.1) An Introduction to Elements of Language & Preview of Q2	☐							
	★	✓	int	(2.2) LESSON: Writing: Commas Pt1	✓	alt	10					
Block - W6	★	✓	khan	(2.2.a) Khan: Commas Pt1 - 10 pts		x	10	45				
Week 2		✓	n/a	(2.3) Writing: Sentences: Subject/Predicate & Voice	✓							
5 days	★	✓	khan	(2.3.a) Khan & BrainPop: Sentences: Subject/Predicate & Voice - 10 pts		x	10					
		✓	n/a	(2.4) Introduction to Personal Identity	✓							
	x	✓		(2.4.a) FlipGrid (iPad): What Is Your Name? - 5 pts		x	5					
	★	✓	int	(2.4.b) LESSON: Vocab Pt 1: Context Clues and Definitions - 10 pts	✓	alt	10					

Lesson scorm		scorm	4											
Relevant assign		x + alt	24											
Assn Alt %			19	24					79%					
QUARTER 4	Stars		Details	Assignment	Alt	Assn Pts	Weekly Tot	Text		Author	Genre			
Week 1	★	✓		(4.0.a) Benchmark or IXL Diagnostic (SS and sometimes block)	n/a	25								
2 days		✓		(4.1) Course Reminders & Preview of Q4	<input type="checkbox"/>									
	★	✓		(4.1.a) Individual Contributions to Society: ACECES	x	20	45	She's America's Future? Are You?		Choices (Scholastic)	nonfiction			
Week 2		✓		(4.2) Introduction to Choice Novel Unit (SS - Refraction)	<input type="checkbox"/>									
5 days		✓	choice novel	(4.2.a) Select a Choice Novel	x									
	★	✓	scorm	(4.3) LESSON: Test Taking Strategies	<input checked="" type="checkbox"/>	les	10							
	★	✓		(4.3.a) Test Taking Practice: Module 1		alt	20							
	★	✓	int	(4.4) LESSON: Essay Writing	<input checked="" type="checkbox"/>	les	10							
	★	✓		(4.4.a) Thesis Statements		alt	15	100						
Week 3	★	✓		(4.4.b) Works Cited Page		alt	15							
5 days	★	✓		(4.4.c) Essay Writing: Drafting the Body Paragraphs (Put ACES review in resources)		alt	30							
	x	✓		(4.5.a) Test Taking Practice 2		alt	20	165						
Week 4		✓		(4.6) Writing: Introductions and Conclusions	<input type="checkbox"/>									
5 days	★	✓		(4.6.a) Essay Writing: Drafting the Introduction and Conclusion		alt	20							
	x	✓		(4.7) LESSON: Review POV	<input checked="" type="checkbox"/>	les	10							
	x	✓		(4.8) LESSON: Review Inference	<input checked="" type="checkbox"/>	les	10							
	★	✓		(4.9.a) Choice Novel Double Entry Journal 1		alt	10	215						
Week 5	x	✓		(4.10) LESSON: Review Commas	<input checked="" type="checkbox"/>	les	10							
5 days	★	✓		(4.11) LESSON: Writing: Revising and Editing	<input checked="" type="checkbox"/>	les	10							
PSSAs	★	✓		(4.11.a) Essay Writing: Final Draft		alt	25							
	★	✓		(4.12.a) Choice Novel Notice and Note Reading Snap 1		x	10	270						
Week 6	x	✓		(4.13) LESSON: Review Plot and Conflict	<input checked="" type="checkbox"/>	les	10							
5 days	★	✓		(4.14.a) Choice Novel Setting Postcard		alt	20							
	★	✓		(4.14.b) Choice Novel Newspaper Coverage of Plot		alt	30							
	★	✓		(4.14.c) Choice Novel Double Entry Journal 2		alt	10	340						
Week 7	x	✓		(4.15) LESSON: Review Mood and Tone	<input checked="" type="checkbox"/>	les	10							
5 days	★	✓		(4.16) LESSON: Literary Devices and Figurative Language	<input checked="" type="checkbox"/>	les	10							
	★	✓		(4.17.a) Choice Novel Style		alt	20							
	★	✓		(4.17.b) Choice Novel Notice and Note Reading Snap 2		x	10	390						
Week 8				KEYSTONES: Finish reading your choice novel if you haven't done so										
5 days														
Keystones								390						
Week 9	x	✓		(4.18) LESSON: Review Character	<input checked="" type="checkbox"/>	les	10							
	x	✓		(4.19) LESSON: Review Theme	<input checked="" type="checkbox"/>	les	10							
5 days	★	✓		(4.20.a) Choice Novel Character Playlist		alt	20							
	★	✓		(4.20.b) Choice Novel Theme Poster		alt	20	450						
Week 10	★	✓		(4.21.a) Choice Novel Final Project		alt	40							
4 days	x	✓		(4.21.b) Choice Novel FlipGrid Recommendation		x	10							
		✓		(4.22) Course Updates: Quarter 4 Finished	<input type="checkbox"/>			500						
Total Unstarred	100													
ASSN Totals			32											
Lesson		les	11			CN	200							
Lesson n/a		n/a	0											
Lesson int		int	1											
Lesson scorm		scorm	1											
Relevant assign		x + alt	20											
Assn Alt %			15	n/a = not applicable, alt = alternative, x = alternative not provided					76%					
		choice novel	1						#N/A					

English Composition

Course Notes																	
ALT Overview																	
QUARTER 1	Star	Done	Assignment	Int	Path	Alt	C/CP Pts	C/CP Tot	H Pts	H Tot	Standard(s)	Anchor	Instructional Strategies	Reading Sch	Text	Author	Genre
Week 1		<input checked="" type="checkbox"/>	(1.1) English Composition and Literature	<input type="checkbox"/>							C.A.3.1		Setting Objectives and Providing Feedb				
		<input checked="" type="checkbox"/>	(1.2) Capitalization	<input type="checkbox"/>							CC.1.4.9-10.L		Homework and Practice				
		<input checked="" type="checkbox"/>	(1.2.a) Capitalization IXL	<input type="checkbox"/>		same	alt	10		10			Homework and Practice				
	c	TRUE	(1.3) Grammar Basics	<input type="checkbox"/>	c												
	c	TRUE	(1.3.a) Grammar Basics	<input type="checkbox"/>	c/cp	x	10			n/a			Homework and Practice				
	h/cp	<input checked="" type="checkbox"/>	(1.3) Phrases and Clauses	<input type="checkbox"/>	h/cp							C.IE.3.1 C.IE.3.1.5 CC.1.4.7.F		Homework and Practice			
	h/cp	<input checked="" type="checkbox"/>	(1.3.a) Dependent and Independent Clauses IXL	<input type="checkbox"/>		all	alt	10		10			Homework and Practice				
	★	<input checked="" type="checkbox"/>	(1.4) ★ LESSON: Developing Paragraphs: ACECES	<input checked="" type="checkbox"/>		les	10			10		CC.1.4.9-10.B		Summarizing and Note Taking			
			(1.4.a) Paragraph Practice 20 pts	<input type="checkbox"/>				40			30			Summarizing and Note Taking			
			(1.5) Five Domains of Writing	<input type="checkbox"/>								CC.1.4.9-10.A CC.1.4.9-10.B CC.1.4.9-10.D CC.1.4.9-10.E CC.1.4.9-10.F C.IE.1.1.1 C.IE.1.1.2 C.IE.1.1.3 C.IE.1.1.4		Identifying Similarities and Differences			
Week 2		<input checked="" type="checkbox"/>	(1.6) ★ LESSON: Essay Writing	<input checked="" type="checkbox"/>		les	10			10	CC.1.4.9-10.B CC.1.4.9-10.C CC.1.4.9-10.D CC.1.4.9-10.E CC.1.4.9-10.F		Setting Objectives and Providing Feedb				
			(1.6.a) Five Domains & Five Paragraph Essay Quiz 10 pts	<input type="checkbox"/>									Homework and Practice				
		<input checked="" type="checkbox"/>	(1.6.a.C) Analyzing a Five Paragraph Essay	<input type="checkbox"/>		path	alt	25		25							
		TRUE	(1.6.b.C) (1.6.b) ★ Five Paragraph Essay Thesis	<input type="checkbox"/>	cpic	alt	20	95		65			Identifying Similarities and Differences				
		<input checked="" type="checkbox"/>	(1.7) Formal Writing	<input type="checkbox"/>							CC.1.4.9-10.K C.A.1.1.4		Identifying Similarities and Differences				
		<input checked="" type="checkbox"/>	(1.8) MLA Format	<input type="checkbox"/>			alt	50		50		CC.1.4.9-10.F		Summarizing and Note Taking			
		<input checked="" type="checkbox"/>	(1.8.b.C) Five Paragraph Essay Outline	<input type="checkbox"/>			alt	10		10		CC.1.4.9-10.F C.IE.1.1.5		Homework and Practice			
	★	<input checked="" type="checkbox"/>	(1.9) ★ LESSON: Comma Rules (ALL)	<input checked="" type="checkbox"/>		les	10			10			Homework and Practice				
			(1.9.a) Commas Quiz 10 pts	<input type="checkbox"/>										Homework and Practice			
		hon	TRUE	(1.0) Choice Book Unit	<input type="checkbox"/>	hon	hon	-		10							
	hon	TRUE	(1.0.a) ★ Choice Book: Reading Plan	<input type="checkbox"/>	hon	hon	-		10								
	hon	TRUE	(1.0.b) ★ Choice Book: Thought Journal #1	<input type="checkbox"/>	hon	hon	-	155	20	155							
Week 4		<input checked="" type="checkbox"/>	(1.10) Fixing Run-on Sentences and Fragments	<input type="checkbox"/>							C.IE.3.1.5 C.IE.3.1		Homework and Practice				
		<input checked="" type="checkbox"/>	(1.10.a) Fragments and Run-ons IXL	<input type="checkbox"/>		alt	10			10			Homework and Practice				
		<input checked="" type="checkbox"/>	(1.11) ★ LESSON: Revising and Editing	<input checked="" type="checkbox"/>		les	10			10			Identifying Similarities and Differences				
		<input checked="" type="checkbox"/>	(1.11.a.C) Five Paragraph Essay	<input type="checkbox"/>		x	20	195		30	205		Setting Objectives and Providing Feedb				
		<input checked="" type="checkbox"/>	(1.12) Informative Writing	<input type="checkbox"/>								CC.1.2.11-12.A CC.1.2.11-12.C CC.1.2.11-12.E CC.1.2.11-12.L		Identifying Similarities and Differences			
		<input checked="" type="checkbox"/>	(1.13) ★ LESSON: Central Ideas	<input checked="" type="checkbox"/>		les	10			10		CC.1.2.9-10.A		Summarizing and Note Taking			
			(1.13.a.C) Central Idea IXL	<input type="checkbox"/>			alt	30		30			Homework and Practice				
		<input checked="" type="checkbox"/>	(1.13.a.C) Informative Writing Analysis	<input type="checkbox"/>		path	alt					CC.1.4.9-10.C CC.1.2.9-10.A CC.1.2.9-10.B		Identifying Similarities and Differences			
		<input checked="" type="checkbox"/>	(1.14) Summarizing and Paraphrasing	<input type="checkbox"/>									Summarizing and Note Taking				
		<input checked="" type="checkbox"/>	(1.14.a) Summarize & Paraphrase	<input type="checkbox"/>		path	alt	20		n/a							
	hon	TRUE	(1.14.b) Informative Writing Topic	<input type="checkbox"/>	hon	alt	10		n/a								
	hon	TRUE	(1.0.b) ★ Choice Book: Thought Journal #2	<input type="checkbox"/>			n/a	265	20	265			Nonlinguistic Representations				
		<input checked="" type="checkbox"/>	(1.15) How to Read an Infographic	<input type="checkbox"/>							CC.1.2.9-10.A CC.1.2.9-10.B CC.1.2.9-10.C CC.1.2.9-10.L						
Week 7		<input checked="" type="checkbox"/>	(1.15.a) Infographic Analysis	<input type="checkbox"/>		alt	25			20			Summarizing and Note Taking				
		<input checked="" type="checkbox"/>	(1.16) MLA Citations	<input type="checkbox"/>							CC.1.4.9-10.W		Summarizing and Note Taking				
		<input checked="" type="checkbox"/>	(1.17) Citing Sources and Evidence	<input type="checkbox"/>							CC.1.4.9-10.S CC.1.4.9-10.W		Setting Objectives and Providing Feedb				
		<input checked="" type="checkbox"/>	(1.17.a) Citing Sources	<input type="checkbox"/>		alt	25			20			Summarizing and Note Taking				
		<input checked="" type="checkbox"/>	(1.17.b) Informative Essay Outline	<input type="checkbox"/>		alt	25	340		20	325		Summarizing and Note Taking				
		<input checked="" type="checkbox"/>	(1.17.c) Informative Essay	<input type="checkbox"/>		c_alt	50			50			Questions or Cues or Advance Organiz				
		hon	TRUE	(1.0.b) ★ Choice Book: Thought Journal #3	<input type="checkbox"/>			n/a		20		CC.1.4.9-10.A CC.1.4.9-10.B CC.1.4.9-10.D CC.1.4.9-10.E CC.1.4.9-10.F CC.1.4.9-10.B CC.1.4.9-10.C CC.1.4.9-10.D CC.1.4.9-10.E CC.1.4.9-10.F	C.IE.1.1.1 C.IE.1.1.2 C.IE.1.1.3 C.IE.1.1.4	Setting Objectives and Providing Feedb			
		hon	TRUE	(1.18) Informative Digital Projects	<input type="checkbox"/>												
		<input checked="" type="checkbox"/>	(1.18.a) Digital Project Pre-write	<input type="checkbox"/>		alt	10	400		5	400			Summarizing and Note Taking			
		<input checked="" type="checkbox"/>	(1.18.b) Digital Project Fact Sheet	<input type="checkbox"/>		c_alt	20			15				Questions or Cues or Advance Organiz			
	<input checked="" type="checkbox"/>	(1.18.c) Grammar Review	<input type="checkbox"/>		x	30	450		20	435							
	<input checked="" type="checkbox"/>	(1.18.d) Digital Project	<input type="checkbox"/>		c_alt	50			45				Homework and Practice				
Week 10		<input checked="" type="checkbox"/>	(1.18.e) ★ Choice Book: Final Assignment	<input type="checkbox"/>	hon	hon		500	20	500							
Week 9	hon	<input checked="" type="checkbox"/>	(1.0.e) ★ Choice Book: Final Assignment	<input type="checkbox"/>	hon	hon											
									0	0							

English Literature

Course Notes		Benchmark course (block uses IXL diagnostic at midpoints that begin Q2/Q4) Live Labs for points (6 labs @20 pts = 120 pts or 24% per quarter)																	
ALT Overview																			
QUARTER 1	Star	Done	Assignment	Int	Path	Alt	C Pts	C Tot	CP Pts	CP Tot	H Pts	H Tot	Standard(s)	Anchor	Instructional Strategies	Reading Sch	Text	Author	Genre
Week 1	★	TRUE	(1.0) ★ Benchmark	<input type="checkbox"/>			25		25		25								
		TRUE	(1.1) Introduction to English Literature	<input type="checkbox"/>										None listed					
		TRUE	(1.2) Introduction to Fahrenheit 451	<input type="checkbox"/>										None listed					
		TRUE	(1.3) Annotation and Understanding	<input type="checkbox"/>										CC.1.2.9-10.L CC.1.3.9-10.K					
			(1.4.a) ★ Annotation Practice—20 pts																
			(U.L) Reading F451 Part 1: The Hearth and the Salamander																
Week 2	★	TRUE	(1.3.a) F451 Journal 1: The Hearth and the Salamander: Submission Box	<input type="checkbox"/>	same	alt	25	50	25	50	20	45					Fahrenheit 451	Ray Bradbury	Science Fiction novel
		TRUE	(1.4) Context Clues	<input type="checkbox"/>										CC.1.3.9-10.F	L.F.1.2 L.F.1.2.3				
	★	TRUE	(1.4.a) ★ Context Clues—10 pts	<input type="checkbox"/>	path	alt	15		15		15								
		TRUE	(1.5) Foreshadowing & Making Predictions	<input type="checkbox"/>															
	★	TRUE	(1.5.a) Foreshadowing & Predictions - 20 pts	<input type="checkbox"/>	same	alt	20		20		20								
	★	<input type="checkbox"/>	(Q1) ★ Live Lab Assignment #1 - 20 pts	<input type="checkbox"/>			n/a	20	105	20	105	20	100						
Week 3	★	TRUE	(1.6) ★ LESSON: Developing Paragraphs: ACES	<input checked="" type="checkbox"/>			les	10		10		10							
		<input type="checkbox"/>	(U.L) Reading F451 Part 2: The Sieve and the Sand																
	★	TRUE	(1.6.a) F451 Journal 2: The Sieve and the Sand: Submission Box	<input type="checkbox"/>	same	alt	25		25		20								
	★	TRUE	(1.6.b) ★ Writing a TDA - 20 pts	<input type="checkbox"/>	same	alt	20		20		20								
	★	<input type="checkbox"/>	(Q1) ★ Live Lab Assignment #2 - 20 pts	<input type="checkbox"/>			n/a	20	180	20	180	20	170				My Antonia excerpt	Willa Cather	Fiction novel excerpt
Week 4	★	TRUE	(1.7) ★ LESSON: Figurative Language	<input checked="" type="checkbox"/>			les	10		10		10							
	x	TRUE	(1.7.a) ★ Dever-Beech—20 pts	<input checked="" type="checkbox"/>			x	25		25		25							
	★	<input type="checkbox"/>	(Q1) ★ Live Lab Assignment #3 - 20 pts	<input type="checkbox"/>			n/a	20	235	20	235	20	225						
Week 5	★	TRUE	(1.8) ★ LESSON: Symbolism	<input checked="" type="checkbox"/>			les	10		10		10							
	x	<input type="checkbox"/>	(1.8.a) Symbolism Worksheet - 25 pts	<input type="checkbox"/>	path	alt	25		25		30								
	★	TRUE	(1.9) ★ LESSON: Theme	<input checked="" type="checkbox"/>			les	10		10		10							
	<input type="checkbox"/>	(U.L) Reading F451 Part 3: Burning Bright																	
Week 6	★	TRUE	(1.9.a) F451 Journal 3: Burning Bright	<input type="checkbox"/>	same	alt	20		20		20								
		TRUE	(1.10) Themes in Fahrenheit 451	<input type="checkbox"/>															
	★	<input type="checkbox"/>	(Q1) ★ Live Lab Assignment #4: F451: Theme Essay Prewrite - 20 pts	<input type="checkbox"/>			n/a	20	320	20	320	20	315						
	excr	<input type="checkbox"/>	(Q1) Theme Scorm: Extra Credit	<input type="checkbox"/>			n/a	10ExCr		10ExCr		10ExCr							
	x	TRUE	(1.10.a) F451: Theme Essay Outline	<input type="checkbox"/>	path	alt	30		30		30								
	★	<input type="checkbox"/>	(Q1) ★ Live Lab Assignment #5: IXL Recommendations - 20 pts	<input type="checkbox"/>			n/a	20	370	20	370	20	365						
Week 7	x	TRUE	(1.10.b) F451: Theme Essay - 40 pts	<input type="checkbox"/>	path	x	20	390	20	390	20	385							
Week 8	★	TRUE	(1.11) Arguments	<input type="checkbox"/>															
	★	TRUE	(1.11.a) ★ Evaluating Arguments - 25 pts	<input type="checkbox"/>	path	alt	25		25		25								
		TRUE	(1.12) Denotation and Connotation	<input type="checkbox"/>															
	★	TRUE	(1.12.a) ★ Denotation and Connotation Quiz - 5 pts	<input type="checkbox"/>	same	alt	10		10		10								
	★	<input type="checkbox"/>	(Q1) ★ Live Lab Assignment #6 - 20 pts	<input type="checkbox"/>			n/a	20	445	20	445	20	440						
Week 9	★	TRUE	(1.13) ★ LESSON: Central Ideas and Summary	<input checked="" type="checkbox"/>			les	10		10		10							
	★	TRUE	(1.13.a) ★ Central Ideas—25 pts	<input type="checkbox"/>	path	alt	25		25		30								
	★	(1.13.b) ★ Nonfiction Article Analysis - 20 pts	<input type="checkbox"/>				alt	20	500	20	500	20	500					"Scientists Reveal Three Keys to Happiness" ABC News "The Third Wave" CommonLit Staff	Nonfiction article Nonfiction article
Unstarred	100		Assignment (total)				21												
Starred	400		Assignment n/a				7												
Total	500		Assignment alt				12	86%											
			Assignment x				2												
			Applicable assignments				14												
			Assignment les				5												
QUARTER 2			Assignment	INT	Path	Alt	C Pts	C Tot	CP Pts	CP Tot	H Pts	H Tot	Standard(s)	Anchor	Instructional Strategies	Text	Author	Genre	
Week 1	★	✓	(2.0) ★ Q2 Benchmark - 25 pts	<input type="checkbox"/>			n/a	25	25		25								
	★	✓	(2.1) ★ LESSON: Shakespeare	<input checked="" type="checkbox"/>			les	10	35	10	35	10	35						
Week 2	★	✓	(2.2) ★ LESSON: Elements of Drama	<input checked="" type="checkbox"/>			les	10		10		10							
		✓	(2.3) Introduction to Romeo and Juliet	<input type="checkbox"/>															
Week 3	★	✓	(2.3.a) ★ Act 1 Analysis - 20 pts	<input type="checkbox"/>	path	alt	30		30		25								
	★	✓	(Q2) ★ Live Lab Assignment #1 - 20 pts	<input type="checkbox"/>	path	n/a	20	95	20	95	20	90					Romeo & Juliet	William Shakespeare	Drama/Tragedy
		✓	(2.4) Tragedy and the Tragic Hero	<input type="checkbox"/>															
Week 4	★	✓	(2.4.a) ★ Acts 2-3.3 Analysis - 20 pts	<input type="checkbox"/>	path	alt	30		25		25								
		✓	(2.5) Metaphor	<input type="checkbox"/>															
	★	✓	(2.5.a) ★ Metaphors - 15 pts	<input type="checkbox"/>	path	alt	30		20		n/a						"Love"	William Maxwell	Short Story
	hon/cp	✓	(2.6) Comparing Texts	<input type="checkbox"/>															
	✓	(2.8.a) R and J Film Compare/Contrast - 15 pts	<input checked="" type="checkbox"/>	hon/cp	x				15		15								
Week 4	★	✓	(Q2) ★ Live Lab Assignment #2: IXL Recommendations - 20 pts	<input checked="" type="checkbox"/>			n/a	20	175	20	175	20	150						
	★	✓	(2.6) ★ LESSON: Irony	<input checked="" type="checkbox"/>			les	10		10		10							
FALL BREAK	★	✓	(2.7.a) ★ Act 3.4.4 Analysis - 20 pts	<input checked="" type="checkbox"/>	path	alt	35	220	35	220	30	190							
	★	✓	(2.8) ★ LESSON: Plot	<input checked="" type="checkbox"/>			les	10		10		10							
Week 5	★	✓	(2.8.a) ★ Act 5 - 25 pts	<input type="checkbox"/>	path	alt	35		35		30								
		✓	(2.9) Vocabulary: Roots	<input type="checkbox"/>															
	★	✓	(2.9.a) Roots Practice - 10 pts	<input type="checkbox"/>	path	alt	15		15		10								
	x	✓	(Q2) Live Lab Assignment #3 - 20 pts (Pre-write?)	<input type="checkbox"/>			n/a	20	300	20	300	20	260						

Fundamentals of English I

Reading Group (All genres through Action Magazine when available). This course contains a reading group for Tier III students and students who struggle with reading (teacher intervention); the assignment output is the same, but they are provided with a differentiated reading level to remove that obstacle from demonstrating the mastery of the skill.														
SD Summary: Live lab assignments and lessons for effort are not applicable. SDIs vary depending on the assignment. Supports that are commonly used include chunking and labels, definitions of eligible content, help buttons, word banks, student examples, graphic organizers, video/content reviews embedded directly in assignment, sentence starters, comprehension questions replace analysis questions, reduction of answer options, reduction of grade level / Smart Score for IX, differentiated reading levels for nonfiction articles, audio of some readings in addition to the read speaker capabilities, and/or reduction in length of written responses.														
Summary: 50% self-graded. Teacher graded items generally include LL (6/10), IX (2/6), ExCr (1/6), RA (2/6), Assess (2/6), Misc (1/6), e.g., genre.														
Quarter	Week	Done	Assignment	Self-Gr	ALT	Read	GL Pts	GL Tot	Standard(s)	Anchor	Instructional Strategies	Text	Author	Genre
QUARTER 1	Week 1	<input checked="" type="checkbox"/>	(1.2) ★ LESSON: Capitalization, Punctuation, and Spelling	<input checked="" type="checkbox"/>	les		10		CC.1.4.9-10.F CC.1.4.9-10.L CC.1.4.9-10.R	C.E.1.1.5, C.E.3. C.P.1.1.5, C.P.3.1	Reinforcing Effort and Prov			
		<input checked="" type="checkbox"/>	(1.2.a) ★ Capitalization, Punctuation, and Spelling Practice Brain Break (Lilou, the Airport Support Pig)	<input checked="" type="checkbox"/>	alt		15	25	CC.1.4.9-10.F	C.E.1.1.5, C.E.3.	Homework and Practice	Why Is This Pig at the Airport?	Jen Shotz	Nonfiction - Action Magazine Nov 2017
	Week 2	<input checked="" type="checkbox"/>	(1.3) ★ LESSON: Text Features	<input checked="" type="checkbox"/>	les		10		CC.1.2.9-10.C CC.1.2.9-10.E CC.1.2.9-10.G	L.N.1.1.3, L.N.1.1; L.N.1.1.3, L.N.2.4 L.N.2.2.1, L.N.2.2	Reinforcing Effort and Prov			
		<input checked="" type="checkbox"/>	(1.3.a) ★ Text Features Practice	<input checked="" type="checkbox"/>	alt		15		same as 1.3		Homework and Practice	Hunted for Fun	Lauren Tarshis	Nonfiction - Action Magazine Oct 2017
		<input checked="" type="checkbox"/>	(1.3.b) ★ H5P: Text Features Practice: Drag and Drop	<input checked="" type="checkbox"/>	alt		15	65	same as 1.3		Homework and Practice	Hunted for Fun	Lauren Tarshis	Nonfiction - Action Magazine Oct 2017
	Week 3	<input checked="" type="checkbox"/>	(1.3.c) ★ STORYLINE: Text Features	<input checked="" type="checkbox"/>	scorn		30		same as 1.3		Homework and Practice	The Great Sea Monster Mystery Mermaid or Manatee?	Tod Olson	Nonfiction - Action Magazine March 2022
		<input checked="" type="checkbox"/>	(1.4) ★ LESSON: Context Clues	<input checked="" type="checkbox"/>	les		10		CC.1.2.9-10.J CC.1.2.9-10.K CC.1.3.9-10.I CC.1.3.9-10.J	L.N.1.2.1, L.N.1.1 L.N.1.2, L.N.1.2 L.F.1.2.1, L.F.1.2 L.F.1.2.1, L.F.1.2	Reinforcing Effort and Prov			
		<input checked="" type="checkbox"/>	(1.4.a) ★ IXL: Context Clues Practice (Q1) Reading Apprenticeship: Central/Main Idea (move to w7)	<input type="checkbox"/>	alt		10		same as 1.4		Homework and Practice			
		<input checked="" type="checkbox"/>	(Q1) ★ Live Lab Assignment #1	<input type="checkbox"/>	n/a		20	135			Setting Objectives and Pro			
	Week 4	<input checked="" type="checkbox"/>	(1.3.d) Text Features Assessment	<input type="checkbox"/>	alt		50		CC.1.2.9-10.C CC.1.2.9-10.E CC.1.2.9-10.G CC.1.4.9-10.F CC.1.2.9-10.J CC.1.2.9-10.K	L.N.1.1.3, L.N.1.1; L.N.1.1.3, L.N.2.4 L.N.2.2.1, L.N.2.2 C.E.1.1.5, C.E.3. L.N.1.2.1, L.N.1. L.N.1.2, L.N.1.2	Questions or Cues or Adva Paired Texts: The Great Bird Poop Disaster How to Solve the Bird Poop Problem	Anna Starecheski	Nonfiction - Action Magazine Feb 2022	
		<input checked="" type="checkbox"/>	Brain Break (Flight of the Starlings) (Q1) ★ Live Lab Assignment #2	<input type="checkbox"/>	n/a		20	205			Setting Objectives and Pro			
	Week 5	<input checked="" type="checkbox"/>	(1.5) ★ LESSON: Reading Apprenticeship	<input checked="" type="checkbox"/>	les		10		CC.1.2.9-10.C CC.1.2.9-10.L CC.1.4.9-10.X	L.N.1.1.3, L.N.1.1;	Reinforcing Effort and Prov			
		<input checked="" type="checkbox"/>	(1.5.a) ★ RA: True Teen Story: His Dream: To Be a Dancer	<input type="checkbox"/>	alt		50		same as 1.5		Questions or Cues or Adva	His Dream: To Be a Dancer	Zach Jepsen, as told to Jessica Press	Nonfiction - Action Magazine Oct 2018
		<input checked="" type="checkbox"/>	(Q1) ★ Live Lab Assignment #3	<input type="checkbox"/>	n/a		20	285			Setting Objectives and Pro			
	Week 6	<input checked="" type="checkbox"/>	(1.6) ★ LESSON: Central Idea, Supporting Details, & Summary	<input checked="" type="checkbox"/>	les		10		CC.1.2.9-10.A CC.1.3.9-10.A	L.N.1.3.1, L.N.1.1; L.F.1.3.1, L.F.1.3.	Reinforcing Effort and Prov			
		<input checked="" type="checkbox"/>	(1.6.a) ★ Central Idea, Supporting Details, & Summary Practice Brain Break (Texting and Walking)	<input checked="" type="checkbox"/>	alt		10		CC.1.2.9-10.A	L.N.1.3.1, L.N.1.1;	Homework and Practice	Would You Ban Texting and Walking?	Kristin Lewis	Nonfiction - Action Magazine Feb 2019
		<input checked="" type="checkbox"/>	(Q1) ★ Live Lab Assignment #5	<input type="checkbox"/>	n/a		20	325			Setting Objectives and Pro			
	Week 7	<input checked="" type="checkbox"/>	(1.6.b) ★ STORYLINE: Central Idea & Supporting Details	<input checked="" type="checkbox"/>	scorn		20		same as 1.6.a		Homework and Practice	Rise of the Robots	Tod Olson	Nonfiction - Action Magazine May 2019
		<input checked="" type="checkbox"/>	(1.7) ★ LESSON: Frequently Confused Words	<input checked="" type="checkbox"/>	les		10		CC.1.4.9-10.F CC.1.4.9-10.L CC.1.4.9-10.R	C.E.1.1.5, C.E.3. C.P.1.1.5, C.P.3.1	Reinforcing Effort and Prov			
		<input checked="" type="checkbox"/>	(1.7.a) ★ IXL: Frequently Confused Words Practice (Q1) Reading Apprenticeship - Central Idea & Supporting Details	<input type="checkbox"/>	alt		10		same as 1.7		Homework and Practice			
		<input checked="" type="checkbox"/>	(1.6.c) Central Idea, Supporting Details, & Summary Assessment	<input type="checkbox"/>	alt		50	365			Setting Objectives and Pro			
	Week 8	<input checked="" type="checkbox"/>	(Q1) ★ Live Lab Assignment #5 Brain Break (Museum of the World)	<input type="checkbox"/>	n/a		20	435			Setting Objectives and Pro			
		<input checked="" type="checkbox"/>	(1.8) ★ LESSON: Intro to Drama	<input checked="" type="checkbox"/>	les		10		CC.1.2.9-10.A CC.1.4.9-10.F CC.1.2.9-10.C CC.1.2.9-10.E CC.1.2.9-10.G CC.1.2.9-10.H CC.1.2.9-10.J CC.1.2.9-10.K	L.N.1.3.1, L.N.1.1; C.E.1.1.5, C.E.3. L.N.1.1.3, L.N.1.1; L.N.1.1.3, L.N.2.4 L.N.2.2.1, L.N.2.2 L.N.1.2.1, L.N.1. L.N.1.2, L.N.1.2	Questions or Cues or Adva City of the Future Life Before Your Phone	Tod Olson n/a	Nonfiction - Action Magazine Dec 2017 - Jan 2018 Infographic - Action Magazine Feb 2020	
	Week 9	<input checked="" type="checkbox"/>	(1.8.a) ★ Drama - Sherlock Holmes and the Midnight Killer	<input checked="" type="checkbox"/>	alt	n/a	15		CC.1.3.9-10.C CC.1.3.9-10.E CC.1.3.9-10.G CC.1.3.9-10.H CC.1.3.9-10.A	L.F.1.1.3, L.F.2.3 L.F.1.1, L.F.2.3.2 L.F.2.2.1, L.F.2.2 L.F.2.2.2, L.F.2.4 L.F.2.3.4	Reinforcing Effort and Prov	Sherlock Holmes and the Midnight Killer (adaptation)	Spencer Kayden	Fiction: Drama - Action Magazine Apr 2020
		<input checked="" type="checkbox"/>	(1.8.b) ★ Genre: Understanding Mystery Stories	<input type="checkbox"/>	alt		20		CC.1.3.9-10.I CC.1.3.9-10.J CC.1.4.9-10.S CC.1.4.9-10.F	L.F.1.2.1, L.F.1.2 L.F.1.2.1, L.F.1.2 C.E.1.1.5, C.E.3. L.F.2.3.4	Questions or Cues or Adva	Sherlock Holmes and the Midnight Killer (Sir Conan Doyle adaptation)	Spencer Kayden	Drama - Action Magazine Apr 2021
	Week 10	<input checked="" type="checkbox"/>	(Q1) Live Lab Assignment #6 (4.9) Reading Apprenticeship	<input type="checkbox"/>	n/a		20	500			Setting Objectives and Pro			
		<input checked="" type="checkbox"/>	(4.9.a) ★ RA: True Teen Story: My Life with ADHD—36 (1.10) Quarter 1 Wrap-Up Created study guide for interactive lessons in class resources	<input type="checkbox"/>	alt		x		CC.1.2.9-10.C CC.1.2.9-10.L CC.1.4.9-10.X	L.N.1.1.3, L.N.1.1; same as 1.5	Questions or Cues or Adva	My Life with ADHD	LeAndra Booker, as told to Jessica Press	Nonfiction - Action Magazine Nov 2020
Unstarred	120		Assignment (total)											
Starred	380		Assignment n/a (benchmarks and/or live labs)											
Total	500		Interactive lessons for points											
Self-Graded	0		Assignment x											
			Assignment alt											
			Eligible Assignments					100%						
QUARTER 2	Week 1	<input checked="" type="checkbox"/>	(2.2) ★ LESSON: Audience and Purpose	<input checked="" type="checkbox"/>	les		10		CC.1.2.9-10.C CC.1.2.9-10.E CC.1.3.9-10.A CC.1.3.9-10.B CC.1.4.9-10.X	L.N.1.1.1, L.N.1.1; L.N.1.1.1, L.N.1.1; L.F.1.1.2 L.F.1.1.1	Reinforcing Effort and Prov			
		<input checked="" type="checkbox"/>	(2.2.a) ★ Audience and Purpose Practice	<input checked="" type="checkbox"/>	alt		20		same as 2.2		Homework and Practice	Paired Texts: Are These Chips Too Delicious? and Love at First Crunch!	Lauren Tarshis	Nonfiction - Action Dec 2021-Jan 2022

Star	Checkmark	Assignment/Activity	Self-Gr	ALT	GL Pts	GL Tot	Standard(s)	Anchor	Instructional Strategies	Text	Author	Genre
	★	(2.2.b) ★ IXL: Identify Audience and Purpose				10	same as 2.2		Homework and Practice			
	★	Brain Break (Stackable Chips)				40						
Week 2	★	(2.2.c) ★ STORYLINE: Audience and Purpose	✓	scorm		20	same as 2.2		Homework and Practice	The History of Chocolate & A Future Without Chocolate? (Paired Texts)	Lauren Tanshis & Tod Olson (respectively)	Nonfiction - Action Apr 2018
	★	(2.3) ★ LESSON: Verbs (Types/Tenses)	✓	les		10	CC.1.4.11-12.A CC.1.4.11-12.E CC.1.4.11-12.F CC.1.4.11-12.G CC.1.4.11-12.K CC.1.4.11-12.L CC.1.4.11-12.M CC.1.4.11-12.Q CC.1.4.11-12.R		Reinforcing Effort and Pro			
	★	(2.3.a) ★ IXL: Verb Tense Practice				10	same as 2.6		Homework and Practice			
	★	(Q2) ★ Live Lab Assignment #1				20	100		Setting Objectives and Pro			
Week 3	x	(2.2.d) Audience and Purpose Assessment				50	same as 2.2		Questions or Cues or Adva	How Pizza Came to America	Anna Starecheski	Nonfiction - Action Oct 2019
Thanksgiving										The King of Pizza	Anna Starecheski	Nonfiction - Action Apr 2019
P-T Conferences										Pizza	n/a	Infographic - Action Nov 2017
		ExCr: Reading Apprenticeship - Plot Brain Break (Pizza Around the World)				excrcr 50			Setting Objectives and Pro			
Week 4	★	(2.4) Reading Apprenticeship				150						
	★	(2.4.a) ★ RA: True Teen Story: Mason's Super Idea				50					Anna Starecheski	Nonfiction - Action Nov 2021
	★	(2.5) ★ LESSON: Setting	✓	les		10	CC.1.2.9-10.C CC.1.2.9-10.L CC.1.4.9-10.X CC.1.2.9-10.C CC.1.2.9-10.L CC.1.4.9-10.X CC.1.4.9-10.U CC.1.5.9-10.F	L.N.1.1.3, L.N.1.1				
	★	(Q2) ★ Live Lab Assignment #2				20	230		Setting Objectives and Pro			
Week 5	★	(2.6) ★ LESSON: Plot	✓	les		10	CC.1.2.9-10.C CC.1.3.9-10.C CC.1.3.9-10.E CC.1.2.9-10.A CC.1.3.9-10.E	L.N.1.1.3, L.N.1.1	Reinforcing Effort and Pro			
	★	(2.6.a) ★ Setting & Plot Practice: The Message [Quiz]	✓	alt	fic n/a	6	CC.1.2.9-10.A CC.1.2.9-10.C CC.1.3.9-10.C CC.1.3.9-10.E	L.N.1.1.3, L.N.1.1	Homework and Practice	The Message	Sarah McCarry	Fiction: Action Apr 2022
	★	(2.6.b) ★ Setting & Plot Practice: The Message - Plot Diagram	✓	alt	fic n/a	14	same as 2.5.a		Homework and Practice			
	★	(Q2) ★ Live Lab Assignment #3				20	n/a		Setting Objectives and Pro			
Week 6	★	Brain Break (Earthsong: Radio Emissions)	✓	scorm		30	same as 2.5.a		Homework and Practice			
	★	(2.6.c) ★ STORYLINE: Setting & Plot	✓	les		10	CC.1.4.9-10.F CC.1.4.9-10.L CC.1.4.9-10.L CC.1.4.9-10.R	C.E.1.1.5 C.E.3.1.4 C.E.3.1.5 C.P.1.1.5 C.P.3.1.4 C.P.3.1.5	Reinforcing Effort and Pro			
	★	(2.7) ★ LESSON: Pronoun-Antecedent and Subject-Verb Agreement	✓	les		10						
	★	(2.7.a) ★ IXL - Subject-Verb Agreement Practice				10	same as 2.6		Homework and Practice			
	★	(Q2) ★ Live Lab Assignment #4				20	350		Setting Objectives and Pro			
Week 7	x	(2.6.d) Setting & Plot Assessment				50	same as 2.5.a		Questions or Cues or Adva	The Space Rock	Roland Smith	Fiction: Action Nov 2017
	★	(2.7.b) ★ IXL - Pronoun Shifts in Agreement Practice				10	same as 2.6		Homework and Practice			
	★	(Q2) ★ Live Lab Assignment #5				20			Setting Objectives and Pro			
		Brain Break (comets, asteroids, meteoroids, metoids, & meteroties)				430			Setting Objectives and Pro			
WINTER BREAK												
Week 8	★	(2.8) ★ LESSON: Intro to Graphic Novels	✓	les		10	CC.1.2.9-10.L CC.1.3.9-10.H CC.1.3.9-10.K	L.F.2.2.2 L.F.2.4.1	Reinforcing Effort and Pro			
	★	(2.8.a) ★ Graphic Novels - Recipe for Disaster	✓	alt	n/a	7			Homework and Practice	A Recipe for Disaster	Jerry Craft	Fiction: Graphic Novel: Action Sept 2020
	★	(2.8.b) ★ H5P: Graphic Novels - Recipe for Disaster: Plot Diagram	✓	alt		18	standards not listed in Moodle since		Homework and Practice			
	x	(Q2) Live Lab Assignment #6				20	485		Setting Objectives and Pro			
Week 9	★	(2.9) Reading Apprenticeship										
	★	(2.9.a) ★ RA: True Teen Story: She Makes Meals that Heal				x					Maddie Crig, as told to Jessica Press	Nonfiction: Action May 2019
	★	(2.9.b) ★ Infographics Around the World	✓	alt		15	CC.1.2.9-10.C CC.1.2.9-10.C CC.1.2.9-10.E CC.1.2.9-10.G	L.N.1.1.3, L.N.1.1	Homework and Practice	School Lunches Around the World New Year's Around the World		Infographic: Dec Sept 2021 Infographic: Dec 2019
	✓	(2.10) Quarter 2 Wrap-Up				500						
Week 10		Created study guide for interactive lessons in class resources				500						
Unstarred		120										
Starred		380										
Total		500										
Self-Graded		0										
						100%						
						6						
QUARTER 3	★	Done Assignment	Self-Gr	ALT								
Week 1	★	(3.1) Introduction to Fundamentals I & Q3 Preview										
	★	(3.2) ★ LESSON: Characterization				10	CC.1.2.9-10.C	L.N.1.1.3 L.N.1.3.3 L.N.2.3.1 L.N.2.3.4	Reinforcing Effort and Pro			

	★	✓	(4.2.a) ★ IDL - Imagery (Sensory Detail) Practice	<input type="checkbox"/>	alt	10	20	same as 4.2	LF2.5.1					
Week 2	★	✓	(4.3) ★ LESSON: Mood vs. Tone	<input checked="" type="checkbox"/>	les	10			CC.1.2.9-10.F CC.1.3.9-10.F	LN.1.1.4 LF2.3.5	Homework and Practice Reinforcing Effort and Prov			
	★	✓	(4.3.a) ★ IDL Compare Passages for Tone Practice	<input type="checkbox"/>	alt	10		same as 4.3	CC.1.2-10.F CC.1.3.9-10.C CC.1.3.9-10.E CC.1.3.9-10.F	LN.1.1.4 LF1.1.3 LF1.1.3 LF2.5.1	Homework and Practice			
	★	✓	(4.4) Analyzing Poetry with a S.M.I.L.E.	<input type="checkbox"/>	alt									
	★	✓	(4.4.a) ★ Poetry Analysis - SMILE	<input type="checkbox"/>	alt	30			CC.1.3.9-10.F 1.3.9-10.F	LN.1.1.4 LF2.3.5 LF2.5.1 LF2.5.2	Questions or Cues or Adva There Comes a Soft Rain	Sara Teasdale	Poetry	
			Brain Break (Rainfall at a Cabin)	<input type="checkbox"/>										
Week 3	★	✓	(Q4) ★ Live Lab Assignment #1	<input type="checkbox"/>	n/a	20	90				Setting Objectives and Pro			
	★	✓	(4.3.b) ★ STORYLINE: Mood vs. Tone	<input type="checkbox"/>	scorm	30					Homework and Practice			
	★	✓	(4.5) ★ Lesson: Strengthening Your Sentences	<input checked="" type="checkbox"/>	les	10			CC.1.4.9-10.X CC.1.4.9-10.E	C.E.1.1.4 C.E.2.1.2 C.E.2.1.3 C.E.2.1.7	Reinforcing Effort and Prov			
									CC.1.4.9-10.F CC.1.4.9-10.K	C.E.1.1.5 C.P1.1.4 C.P2.1.2 C.P2.1.3 C.P2.1.7				
									CC.1.4.9-10.L CC.1.4.9-10.Q CC.1.4.9-10.R	C.P1.1.5				
	★	✓	(4.5.a) ★ IDL Redundant Words and Phrases Practice	<input type="checkbox"/>	alt	10		same as 4.5			Homework and Practice			
Week 4	★	✓	(Q4) ★ Live Lab Assignment #2	<input type="checkbox"/>	n/a	20	160				Setting Objectives and Pro			
	x	✓	(4.3.c) Mood vs. Tone Assessment	<input type="checkbox"/>	alt	non/fic	n/a	40			Questions or Cues or Adva	Beach of Glass Climbing Skull Mountain	Jen Sholtz Kristin Lewis	Nonfiction: Action Mar 2018 Nonfiction: Action Mar 2021
			Brain Break (Rarest Color in Nature)	<input type="checkbox"/>										
Week 5	★	✓	(Q4) ★ Live Lab Assignment #3	<input type="checkbox"/>	n/a	20	220				Setting Objectives and Pro			
PSSA Testing			(4.6) Reading Apprenticeship	<input type="checkbox"/>					CC.1.2.9-10.C CC.1.2.9-10.L CC.1.4.9-10.X	LN.1.1.3, LN.1.1.3				
	★	✓	4.6.a) ★ RA: True Teen Story: Life Without Dad	<input type="checkbox"/>	alt	35		same as 3.4	CC.1.4.9-10.U CC.1.5.9-10.D CC.1.5.9-10.E		Questions or Cues or Adva	Life Without Dad	Michelle Couch	Nonfiction: Action Nov 2017
Week 6	★	✓	Extra Credit: Reading Apprenticeship - Fact vs. Opinion	<input type="checkbox"/>		excr	50	255			Setting Objectives and Pro			
	★	✓	(4.7) ★ LESSON: Fact vs. Opinion	<input checked="" type="checkbox"/>	les	10			CC.1.2.9-10.H	LN.2.5.1 LN.2.5.2	Reinforcing Effort and Prov			
	★	✓	(4.7.a) ★ IDL Fact vs. Opinion Practice	<input type="checkbox"/>	alt	10		same as 4.5						
	★	✓	(4.7.b) ★ STORYLINE: Fact vs. Opinion	<input type="checkbox"/>	scorm	20		same as 4.5			Homework and Practice			
Week 7	★	✓	(Q4) ★ Live Lab Assignment #4	<input type="checkbox"/>	n/a	20	315				Setting Objectives and Pro			
	x	✓	(4.7.c) ★ Fact vs. Opinion Assessment	<input type="checkbox"/>	alt	40		same as 4.5			Questions or Cues or Adva	The Fight Over Fortnite (paired texts) The Problem with Pinball (paired texts)	Tod Olson Tod Olson	Nonfiction: Action Sept 2019 Nonfiction: Action Sept 2020
			Brain Break (History of Video Games)	<input type="checkbox"/>										
Week 8	★	✓	(Q4) ★ Live Lab Assignment #5	<input type="checkbox"/>	n/a	20	375				Setting Objectives and Pro			
Keystone Testing			(4.8) Reading Apprenticeship	<input type="checkbox"/>					CC.1.2.9-10.C CC.1.2.9-10.L CC.1.4.9-10.X	LN.1.1.3, LN.1.1.3				
	★	✓	(4.8.a) ★ RA: True Teen Story: My Brother My Hero	<input type="checkbox"/>	alt	40		same as 3.8	CC.1.4.9-10.U CC.1.5.9-10.D CC.1.5.9-10.E		Questions or Cues or Adva	My Brother, My Hero (cerebral palsy)	Olivia Seker, as told to Jessica Press	Nonfiction: Action Feb 2019
Week 9	★	✓	(4.9) ★ LESSON: Compare vs. Contrast	<input checked="" type="checkbox"/>	les	10			CC.1.2.9-10.C	LN.1.1.3 LN.1.3.3 LN.2.3.3 LN.2.4.1	Reinforcing Effort and Prov			
									CC.1.3.9-10.C	LF1.1.3 LF2.3.1 LF2.3.2 LF2.3.3 LF2.3.4				
									CC.1.3.9-10.E	LF1.1.3 LF2.3.1 LF2.3.4				
	★	✓	(4.9.a) Aviation: Comprehension	<input checked="" type="checkbox"/>	alt	15		same as 4.7			Homework and Practice	Dare to Dream (story of Bessie Coleman - 1st Black and Native American female pilot) The History of Air Travel	Editors of Action Tod Olson	Creative Nonfiction: Drama - Action Mar 2023 Nonfiction: The History of Air Travel - Action May 2018
	★	✓	(4.9.b) Aviation: Compare and Contrast	<input type="checkbox"/>	alt	20		same as 4.7			Questions or Cues or Adva	Dare to Dream (story of Bessie Coleman - 1st Black and Native American female pilot) The History of Air Travel	Editors of Action Tod Olson	Creative Nonfiction: Drama - Action Mar 2023 Nonfiction: The History of Air Travel - Action May 2018
			Brain Break (Plane View)	<input type="checkbox"/>										
Week 10	x	✓	(Q4) ★ Live Lab Assignment #6 - Survey	<input type="checkbox"/>	n/a		460				Setting Objectives and Pro			
			(4.10) Quarter 4 Wrap-Up	<input type="checkbox"/>										
	x	✓	(4.10.a) Choice Reading Final Assessment	<input type="checkbox"/>	n/a	alt	40							
			Created study guide for interactive lessons in class resources					500						
Unstarred	120		Assignment (total)					18						
Starred	380		Assignment n/a					7						
Total	500		Assignment x					0						
Self-Graded	0		Assignment alt					11	100%					
			Interactive lessons for points					5						

Keystone Literature

Course Notes	Benchmark course (Teacher may exempt lessons/assignment OR units based)														
	Interactive effort lessons are utilized in this course and serve as formative assessments. These assignments check for comprehension and provide feedback to resolve misconceptions as students work through them.														
	Includes a reading level group for Tier II students or students that the teachers have identified as struggling readers. This is applied to most Newsela assignments with the option select a reading lexile that is between standard and alternative. This group completes the same assignment as the standard grouping.														
	Benchmarks and lessons for effort are not applicable. SDIs vary depending on the assignment. Supports that are commonly used include chunking and labels, definitions of eligible content, help buttons, word banks, student examples, graphic organizers, video/content reviews embedded directly in assignment, sentence starters, comprehension questions, reduction of answer options, reduction of grade level / Smart Score for IXL, differentiated reading levels for nonfiction articles, audio of some readings in addition to the read speaker capabilities, and/or reduction in length of written responses.														
ALT Overview	Assignments that utilize Newsela offer a stepped down reading level to address reading goals when possible. Audio is provided for some reading selections in addition to the speak reader option. Assignments may be chunked, contain visual aids, graphic organizers, and/or examples. Assignments may also be reduced in number of answer options, number of questions asked, and/or length of final product.														
TO DO	Add 1.2.9-10A & 1.2.9-10B for all central idea lessons/assignments & 201.1A & 10B to all grammar items														
QUARTER 1	Done	Assignment	Self-Gr	Alt	Reading	Assn Pts	Unit Total	Course Total	NF Eligible Content	Fic Eligible Content	Instructional Strategies	Text	Author	Genre	
Unit 1: Introduction	<input checked="" type="checkbox"/>	Benchmark (Teacher to exempt content areas)			n/a	25					Setting Objectives and Providing Feedb				
	<input checked="" type="checkbox"/>	(1.0) An Introduction to Keystone Literature													
	<input checked="" type="checkbox"/>	(1.1) Lesson: Academic Integrity	<input checked="" type="checkbox"/>		les	10					Setting Objectives and Providing Feedb				
Unit 2: Vocab	<input checked="" type="checkbox"/>	(1.2) Lesson: An Introduction to Literary Forms	<input checked="" type="checkbox"/>		les	10			L.N.2.2.3		Reinforcing Effort and Providing Recogr				
										L.F.2.2.1					
										L.F.2.2.3					
										L.F.2.2.4					
	<input checked="" type="checkbox"/>	(1.3) Lesson: Developing a Response Using ACES/ACECES (writing standards - hidden)	<input checked="" type="checkbox"/>		les	10						Reinforcing Effort and Providing Recogr			
Unit 3: Audience & Purpose	<input checked="" type="checkbox"/>	(1.3.a) Developing Paragraphs: Practice Using ACECES	<input checked="" type="checkbox"/>		alt	30	85	85			Questions or Cues or Advance Organiz				
	<input checked="" type="checkbox"/>	(1.4) LESSON: Context Clues	<input checked="" type="checkbox"/>		les	10			L.N.1.2.3	L.F.1.2.3	Reinforcing Effort and Providing Recogr				
									L.N.1.2.1	L.F.1.2.1					
	<input checked="" type="checkbox"/>	(1.4.a) Mythology Vocab: Context Clues and Terms Practice	<input checked="" type="checkbox"/>		alt	10									
	<input checked="" type="checkbox"/>	(1.5) LESSON: Connotation	<input checked="" type="checkbox"/>		les	10			L.N.1.2.4	L.F.1.2.4	Reinforcing Effort and Providing Recogr				
	<input checked="" type="checkbox"/>	(1.5.a) IXL: Connotation Practice	<input checked="" type="checkbox"/>		alt	10			same as 1.4 & 1.5						
	<input checked="" type="checkbox"/>	(1.6) LESSON: Word Parts: Roots, Prefixes, and Suffixes	<input checked="" type="checkbox"/>		les	10			L.N.1.2.2	L.F.1.2.2					
Unit 4: Main Ideas, Supporting Details, & Summary	<input checked="" type="checkbox"/>	(1.6.a) Word Parts: Roots, Prefixes, and Suffixes Practice	<input checked="" type="checkbox"/>		alt	30	80	165	same as 1.6		Homework and Practice				
	<input checked="" type="checkbox"/>	(1.7) Lesson: Audience and Purpose	<input checked="" type="checkbox"/>		les	10			L.N.1.1.1	L.F.1.1.1	Reinforcing Effort and Providing Recogr				
									L.N.1.1.2	L.F.1.1.2					
									L.N.1.1.3	L.F.1.1.3					
									L.N.1.1.4		Homework and Practice				
Unit 5: Inferences & Generalizations	<input checked="" type="checkbox"/>	(1.7.a) Storyline: Audience and Purpose	<input checked="" type="checkbox"/>		scorm	30			same as 1.7		Homework and Practice				
	<input checked="" type="checkbox"/>	(1.7.b) Audience & Purpose Assessment	<input checked="" type="checkbox"/>		alt	40	80	245	same as 1.7		Questions or Cues or Advance Organiz				
	<input checked="" type="checkbox"/>	(1.8) LESSON: Central Idea & Supporting Details	<input checked="" type="checkbox"/>		les	10			L.N.1.3.1	L.F.1.3.1	Reinforcing Effort and Providing Recogr				
									L.N.1.3.2	L.F.1.3.2					
									L.N.1.3.3						
Unit 6: Point of View & Perspective	<input checked="" type="checkbox"/>	(1.8.a) Storyline: Central Idea & Supporting Details	<input checked="" type="checkbox"/>		scorm	30			same as 1.8		Homework and Practice				
	<input checked="" type="checkbox"/>	(1.8.b) Origin Stories: Central Ideas & Details Assessment	<input checked="" type="checkbox"/>		alt	35	75	320	same as 1.8		Questions or Cues or Advance Organiz				
	<input checked="" type="checkbox"/>	(1.9) LESSON: Inference	<input checked="" type="checkbox"/>		les	10			L.N.2.1.1	L.F.2.1.1	Reinforcing Effort and Providing Recogr				
									L.N.2.1.2	L.F.2.1.2					
Unit 7: Character	<input checked="" type="checkbox"/>	(1.9.a) Storyline: Inferences	<input checked="" type="checkbox"/>		scorm	20			same as 1.9		Homework and Practice				
	<input checked="" type="checkbox"/>	(1.9.b) Inference Assessment	<input checked="" type="checkbox"/>		alt	40			same as 1.9		Questions or Cues or Advance Organiz				
	<input checked="" type="checkbox"/>	(1.10) LESSON: Generalizations and Stereotypes	<input checked="" type="checkbox"/>		les	10	80	400	same as 1.9		Reinforcing Effort and Providing Recogr				
	<input checked="" type="checkbox"/>	(1.11) LESSON: Point of View and Perspective	<input checked="" type="checkbox"/>		les	10			L.N.2.3.6	L.F.2.3.6	Reinforcing Effort and Providing Recogr				
Unit 8: Setting & Plot	<input checked="" type="checkbox"/>	(1.11.a) Storyline: Point of View & Perspective	<input checked="" type="checkbox"/>		scorm	30			same as 1.11						
	<input checked="" type="checkbox"/>	(1.11.b) Point of View & Perspective Assessment	<input checked="" type="checkbox"/>		alt	40	80	480	same as 1.11						
	<input checked="" type="checkbox"/>	(1.12) LESSON: Characterization	<input checked="" type="checkbox"/>		les	10			L.N.2.3.1	L.F.2.3.1	Reinforcing Effort and Providing Recogr				
	<input checked="" type="checkbox"/>	(1.12.a) Storyline: Characterization	<input checked="" type="checkbox"/>		scorm	20			same as 1.12		Homework and Practice				
Unit 9: Conflict	<input checked="" type="checkbox"/>	(1.12.b) Characterization Assessment: Hercules	<input checked="" type="checkbox"/>		alt	40	70	550	same as 1.12		Questions or Cues or Advance Organiz				
	<input checked="" type="checkbox"/>	(1.13) LESSON: Setting	<input checked="" type="checkbox"/>		les	10			L.N.2.3.2	L.F.2.3.2	Reinforcing Effort and Providing Recogr				
	<input checked="" type="checkbox"/>	(1.14) LESSON: Plot	<input checked="" type="checkbox"/>		les	10			L.N.2.3.3	L.F.2.3.3	Reinforcing Effort and Providing Recogr				
	<input checked="" type="checkbox"/>	(1.14.a) Storyline: Setting & Plot	<input checked="" type="checkbox"/>		scorm	30			same as 1.14		Homework and Practice				
	<input checked="" type="checkbox"/>	(1.14.b) Plot Assessment: Diagramming the Story of Prometheus	<input checked="" type="checkbox"/>		alt	25			same as 1.14		Questions or Cues or Advance Organiz				
Unit 10: Mood & Tone	<input checked="" type="checkbox"/>	(1.14.c) Plot Assessment: Prometheus from Circe: Quiz	<input checked="" type="checkbox"/>		alt	10	85	635	same as 1.14		Questions or Cues or Advance Organiz				
	<input checked="" type="checkbox"/>	(1.15) LESSON: Conflict	<input checked="" type="checkbox"/>		les	10			L.N.2.3.3	L.F.2.3.3	Reinforcing Effort and Providing Recogr				
	<input checked="" type="checkbox"/>	(1.15.a) Storyline: Conflict	<input checked="" type="checkbox"/>		scorm	20			same as 1.15		Homework and Practice				
	<input checked="" type="checkbox"/>	(1.15.b) Conflict Assessment: Robin Hood	<input checked="" type="checkbox"/>		alt	40	70	705	same as 1.15		Questions or Cues or Advance Organiz				
Unit 11: Theme	<input checked="" type="checkbox"/>	(1.16) LESSON: Mood vs. Tone	<input checked="" type="checkbox"/>		les	10			L.N.2.3.5	L.F.2.3.5	Reinforcing Effort and Providing Recogr				
	<input checked="" type="checkbox"/>	(1.16.a) Storyline: Mood vs. Tone	<input checked="" type="checkbox"/>		scorm	30			same as 1.16		Homework and Practice				
	<input checked="" type="checkbox"/>	(1.16.b) Mood vs. Tone Assessment	<input checked="" type="checkbox"/>		alt	40	80	785	same as 1.16		Questions or Cues or Advance Organiz				
	<input checked="" type="checkbox"/>	(1.17) LESSON: Theme	<input checked="" type="checkbox"/>		les	10			L.N.2.3.4	L.F.2.3.4	Reinforcing Effort and Providing Recogr				
Unit 12: Drama	<input checked="" type="checkbox"/>	(1.17.a) HSP: Finding THE Message Practice: Fables	<input checked="" type="checkbox"/>		h5p	10			same as 1.17		Homework and Practice				
	<input checked="" type="checkbox"/>	(1.17.b) SCORM: What is Theme?	<input checked="" type="checkbox"/>		scorm	20			same as 1.17		Homework and Practice				
	<input checked="" type="checkbox"/>	(1.17.c) Theme Assessment: Prejudice and Progress	<input checked="" type="checkbox"/>		alt	40	80	865	same as 1.17		Questions or Cues or Advance Organiz				
	<input checked="" type="checkbox"/>	(1.18) LESSON: Drama	<input checked="" type="checkbox"/>		les	10				L.F.2.5.3	Reinforcing Effort and Providing Recogr				
QUARTER 2	<input checked="" type="checkbox"/>	(1.18.a) Drama: Analyzing The Giver	<input checked="" type="checkbox"/>		alt	20	30	895	same as 1.18		Questions or Cues or Advance Organiz	The Giver (adaptation)	Lois Lowry adapted by Spr	Drama	
	Done	Assignment	Self-Gr	Alt	Reading	Assn Pts	Unit Total	Weekly Total	NF Eligible Content	Fic Eligible Content	Instructional Strategies	Text	Author	Genre	
	Unit 13: Imagery, Figurative Language, & Poetry	<input checked="" type="checkbox"/>	(2.19) LESSON: Imagery	<input checked="" type="checkbox"/>		les	10				L.F.2.5.1	Reinforcing Effort and Providing Recogr			
		<input checked="" type="checkbox"/>	(2.19.a) Imagery: Developing a Paragraph Using ACES	<input checked="" type="checkbox"/>		alt	20			same as 1.20		Questions or Cues or Advance Organiz			
		<input checked="" type="checkbox"/>	(2.20) LESSON: Literary Devices and Figurative Language	<input checked="" type="checkbox"/>		les	10				L.F.2.5.1	Reinforcing Effort and Providing Recogr			
		<input checked="" type="checkbox"/>	(2.21) LESSON: Poetry	<input checked="" type="checkbox"/>		les	10				L.F.2.5.2	Reinforcing Effort and Providing Recogr			
		<input checked="" type="checkbox"/>	(2.21.a) Analyzing Poetry with a SMILE	<input checked="" type="checkbox"/>		alt	40	90	985	same as 1.21		Questions or Cues or Advance Organiz	Those Winter Sundays	Robert Hayden	Poetry
	Unit 14: Irony & Symbolism	<input checked="" type="checkbox"/>	(2.22) LESSON: Irony	<input checked="" type="checkbox"/>		les	10				L.F.2.5.1	Reinforcing Effort and Providing Recogr			
		<input checked="" type="checkbox"/>	(2.22.a) Irony in Two Kinds	<input checked="" type="checkbox"/>		alt	20			same as 1.22		Questions or Cues or Advance Organiz			
		<input checked="" type="checkbox"/>	(2.23) LESSON: Symbolism	<input checked="" type="checkbox"/>		les	10				L.F.2.5.1	Reinforcing Effort and Providing Recogr			
	Unit 15: Nonfiction Text Features	<input checked="" type="checkbox"/>	(2.23.a) Symbolism in Two Kinds	<input checked="" type="checkbox"/>		alt	30	70	1055	same as 1.23		Questions or Cues or Advance Organiz			
		<input checked="" type="checkbox"/>	(2.24) LESSON: Text Features	<input checked="" type="checkbox"/>		les	10				L.N.2.4.1	Reinforcing Effort and Providing Recogr			
		<input type="checkbox"/>	(2.24.a) Storyline: Nonfiction Text Features	<input checked="" type="checkbox"/>		scorm	20			same as 1.24		Homework and Practice			

Language Arts 6

Course Notes	<p>Benchmark course (block uses IXL diagnostic at midpoints that begin Q2/Q4)</p> <p>Interactive effort lessons are utilized in this course and serve as formative assessments. These assignments check for comprehension and provide feedback to resolve misconceptions as students work through them. (8 per quarter = 80 effort points)</p> <p>Live Labs for points (8 labs @15 pts = 120 pts or 24% per quarter)</p> <p>Benchmark (25) + Interactive Lessons (70) + Live Labs (120) = 215/500 or 43%</p> <p>SDI Summary: Benchmark, live lab assignments, and lessons for effort are not applicable. SDIs vary depending on the assignment. Supports that are commonly used include chunking and labels, definitions of eligible content, help buttons, word banks, student examples, graphic organizers, video/content reviews embedded directly in assignments.</p>
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ALT Overview																	
QUARTER 1	Stars	Done	Assignment	Int	Path	Alt	ACD/INT Pts	Weekly	Total	Standard(s)	Anchor	Instructional Strategies	Reading Sch	Text	Author	Genre	
Week 1	★	TRUE	Benchmark			n/a	25										
			TRUE (1.1) Introduction to Language Arts 6	<input type="checkbox"/>													
	★	TRUE	(1.1.a) ★ Introducing Yourself - 5 pts		x	les	5										
	★	TRUE	(1.2) ★ LESSON: Capitalization, Spelling, Punctuation	<input checked="" type="checkbox"/>			10										
	★	TRUE	(1.3) Introduction to From the Mixed-Up Files	<input type="checkbox"/>							CC.1.3.11-12.K			The Mixed-Up Files of Mrs. Basil E. Frankwe	E.L. Konigsburg	fiction	
Week 2	★	TRUE	(1.3.a) ★ Pre Reading Activities - 10 pts		path	alt	10	50	50								
			TRUE (1.4) From the Mixed-Up Files Vocabulary: Chapters 1-3	<input checked="" type="checkbox"/>				50	50								
	★	TRUE	(1.5) ★ LESSON: Characterization	<input checked="" type="checkbox"/>		les	10			CC.1.2.6.B							
			(U.L) From The Mixed-Up Files Chapters 1-3	<input type="checkbox"/>													
	x	TRUE	(1.5.a) Chapters 1 through 3 Activities - 30 pts		path	alt	20			CC.1.3.6.B							
Week 3	★	TRUE	(1.6) Parts of Speech	<input checked="" type="checkbox"/>			10			CC.1.4.6.L							
	★	TRUE	(1.6.a) ★ Parts of Speech Quiz - 10 pts			alt	10										
	★	TRUE	Live Lab			n/a	15	55	105								
	★	TRUE	(1.7) ★ LESSON: Central Idea and Supporting Details	<input checked="" type="checkbox"/>		les	10			CC.1.2.6.A							
	★	TRUE	(1.7.a) ★ Central Idea and Supporting Details - 25 pts		path	alt	20			CC.1.2.6.A				U.S. students need more exposure to arts an Newsela		nonfiction	
Week 4	★	TRUE	(1.8) Summarizing Nonfiction	<input type="checkbox"/>			15										
	★	TRUE	(1.8.a) ★ Summarizing - 15 pts		path	alt	15							South Carolina aquarium expands its sea tur	Smithsonian.com, adapted		
	★	TRUE	Live Lab			n/a	15	60	165								
	★	TRUE	(1.9) ★ LESSON: Inferences	<input checked="" type="checkbox"/>		les	10			CC.1.2.6.B							
	★	TRUE	(1.9.a) ★ Making Inferences - 20 pts		path	alt	20			CC.1.3.6.B							
Week 5			(U.L) From the Mixed-Up Files Chapters 4-6Page	<input type="checkbox"/>													
	x	TRUE	(1.9.b) Chapters 4 through 6 Activities - 30 pts		path	alt	20										
	★	TRUE	Live Lab			n/a	15	65	230								
	★	TRUE	(1.10) Character Analysis	<input type="checkbox"/>													
			(U.L) From the Mixed-Up Files Chapters 7-10Page	<input type="checkbox"/>													
Week 6	x	TRUE	(1.10.a) Chapters 7 through 9 Activities - 25 pts		path	alt	20										
	★	TRUE	(1.10.b) ★ Character Analysis - 15 pts		path	alt	15										
	hon	TRUE	(0.1) Pax by Sarah Pennypacker	<input type="checkbox"/>													
	★	TRUE	Live Lab			n/a	15	50	280								
	★	TRUE	(1.11) ★ LESSON: Theme	<input checked="" type="checkbox"/>	path	les	10			CC.1.3.6.A	A-K.1.1.2						
Week 7	★	TRUE	(1.11.a) ★ Theme - 15 pts			alt	15										
			(+6.2) Pronouns	<input checked="" type="checkbox"/>						CC.1.4.6.F	D.1.1.1						
			(+6.2.a) ★ Pronouns—15 ptsQuiz	<input checked="" type="checkbox"/>							D.1.1.2						
			(+6.3) Text Structure	<input checked="" type="checkbox"/>													
			(+6.3.a) ★ Text Structure—16 pts	<input type="checkbox"/>													
Week 8	★	TRUE	(1.12) Introduction to Narrative Writing	<input type="checkbox"/>										McClure. (n.d.). Personal Narrative Genre: S			
	★	TRUE	(+1.2.a) ★ Narrative: Firsts, Lasts, Realizations—16 pts			alt											
	ExCr	TRUE	(1.11.a) Important People or Places Extra Credit - 15 pts		same	n/a	15			CC.1.4.6.M							
	hon	TRUE	(0.1) Pax: Exploring Word Choice														
	hon	TRUE	(0.1.a) Pax: Exploring Word Choice														
Week 9	★	TRUE	Live Lab			n/a	15	55	335								
	★	TRUE	(1.13) ★ LESSON: Intro to Paragraph Writing: ACES	<input checked="" type="checkbox"/>		les	10			CC.1.4.6.S							
	★	TRUE	(1.13.a) ★ ACES to Answer a TDQ - 20 pts		path	alt	20			CC.1.4.6.M				Raymonde de la Roche	N/A		
			TRUE (1.14) Narrative Techniques: Pacing and Description	<input type="checkbox"/>							CC.1.4.6.O						
	★	TRUE	(1.14.a) ★ Narrative Analysis - 20 pts		path	alt	20							The Jacket	Gary Soto	Short Story	
Week 10	hon	TRUE	(0.1.b) Pax: Nonfiction Comparison														
	★	TRUE	Live Lab			n/a	15	65	400								
	★	TRUE	(1.15) Narrative Beginnings and Endings	<input type="checkbox"/>						CC.1.4.6.M							
			TRUE (1.15.a) ★ Narrative Rough Draft - 25 pts			alt	30			CC.1.4.6.N							
	hon	TRUE	(0.1.c) Pax: Mythology & Theater							CC.1.4.6.P							
Week 11	★	TRUE	Live Lab			n/a	15	45	445								
	★	TRUE	(1.16) Narrative: Dialogue and Transitions	<input type="checkbox"/>						CC.1.4.6.M							
			TRUE (1.16.a) ★ Narrative Final Draft - 20 pts	<input type="checkbox"/>						CC.1.4.6.P							
			TRUE (1.16.a) ★ Narrative Final Draft - 20 pts	<input type="checkbox"/>						CC.1.4.6.O							
			TRUE (1.17) Synonyms and Antonyms	<input checked="" type="checkbox"/>						CC.1.2.6.F							
		TRUE (1.17) Synonyms and Antonyms	<input checked="" type="checkbox"/>						CC.1.2.6.J								

Language Arts 7

Course Notes Benchmark course (block uses IXL diagnostic at midpoints that begin Q2/Q4)
 Interactive effort lessons are utilized in this course and serve as formative assessments. These assignments check for comprehension and provide feedback to resolve misconceptions as students work through them. (6 per quarter in Q1-3 = 60 effort points, 1 in Q4 = 10 effort points)
 Live Labs for points (8 labs @15 pts = 120 pts or 24% per quarter)
 Benchmark (25) + Interactive Lessons (80) + Live Labs (120) = 225/500 or 45%
 All possible assignments are ALTs with the exception of surveys, topic selection, BrainPop
 SDI Summary: Benchmark, live lab assignments, and lessons for effort are not applicable. SDIs vary depending on the assignment. Supports that are commonly used include chunking and labels, definitions of eligible content, help buttons, word banks, student examples, graphic organizers, video/content reviews embedded direct

Quarter 1	Star	Done	Assignment	INT	Path	Alt	ACD/INT Pts	Weekly	Total	Standard(s)	Anchor	Instructional Strategies	Reading Sch	Text	Author
Week 1	★	TRUE	Benchmark	☑		n/a	25								
	x	TRUE	(1.1) Introduction to Language Arts 7	☑											
		TRUE	(1.1.a) Reading and Writing Survey	☑		x	5					Reinforcing Effort and Providing Recogn			
		TRUE	(1.2) Grammar Review	☑						CC.1.5.7.G		Summarizing and Note Taking			
	★	TRUE	(1.2.a) ★ Grammar Review - 10 pts Quiz	☑		alt	10					Setting Objectives and Providing Feedb			
	★	☐	Live Lab	☑		n/a	15	55	55						
Week 2	★	TRUE	(1.3) ★ LESSON: Context Clues	☑		les	10								
	★	TRUE	(1.3.a) ★ IXL Context Clues (iPad)	☑		alt	10								
		TRUE	(1.4) The Crossover Vocabulary: Part 1	☑						CC.1.3.8.I CC.1.3.8.J		Nonlinguistic Representations		The Crossover	Kwame Alexander
	★	TRUE	(1.5) ★ LESSON: Figurative Language	☑		les	10								
	★	TRUE	(1.5.a) ★ Figurative Language Quiz - 15 pts	☑		alt	10								
	★	☐	Live Lab	☑		n/a	15	55	110						
Week 3		TRUE	(1.6) Introduction to The Crossover: Reading Poetry (move to previous week?)	☑						CC.1.3.7.E CC.1.3.7.K		Nonlinguistic Representations		The Crossover	Kwame Alexander
	★	TRUE	(1.7) ★ LESSON: Poetry	☑		les	10								
	★	TRUE	(1.7.a) Poetry Analysis (iPad) - 20 pts	☑		alt	15					Setting Objectives and Providing Feedb		The Crossover	Kwame Alexander
		☐	(U.L) The Crossover Part 1	☑											
	★	TRUE	(1.7.b) ★ The Crossover Quiz - 10 pts	☑		alt	10							The Crossover	Kwame Alexander
		TRUE	(1.8) Phrases and Clauses	☑						CC.1.4.7.F E07.D.1.1.1		Identifying Similarities and Differences			
	★	TRUE	(1.8.a) ★ IXL Phrases and Clauses (iPad) - 10 pts	☑		alt	10					Identifying Similarities and Differences			
	★	☐	Live Lab	☑		n/a	15	60	170						
Week 4		TRUE	(1.9) The Crossover Vocabulary: Part 2	☑						CC.1.3.7.K					
		☐	(U.L) The Crossover Part 2	☑											
	★	TRUE	(1.9.a) ★ The Crossover p. 61 to 120 Quiz - 10 pts	☑		alt	10					Questions or Cues or Advance Organize		The Crossover	Kwame Alexander
		TRUE	(1.10) Poetry Analysis	☑						CC.1.3.7.K					
	★	TRUE	(1.10.a) ★ Deeper Poetry Analysis: Submission Box Assignment	☑		alt	15								
	★	TRUE	(1.11) ★ LESSON: Intro to Paragraph Writing: ACES	☑		les	10			CC.1.4.7.S		Identifying Similarities and Differences			
	★	TRUE	(1.11.a) ★ A.C.E.S. to answer a Sugar Changed the WorldTDQ - 30 pts	☑		alt	30					Reinforcing Effort and Providing Recogn		The Sword in the Stone	Hudson Talbot
		☐	Live Lab	☑		n/a	15	80	250	CC.1.3.8.I CC.1.3.8.J		Questions or Cues or Advance Organize		The Crossover	Kwame Alexander
Week 5		TRUE	(1.12) Introduction to Argumentative Writing	☑						CC.1.4.7.G E07.B-C.3.1.1		Identifying Similarities and Differences			
	★	TRUE	(1.12.a) ★ Argumentative Writing - 20 pts	☑		alt	20					Homework and Practice		As the World Changes Education Must Chan	NewsELA
	★	TRUE	(1.12.b) ★ Argument Writing Quiz - 5 pts	☑		alt	5					Homework and Practice			
	★	☐	Live Lab	☑		n/a	15	40	290						
Week 6		TRUE	(1.13) Types of Sentences	☑						CC.1.4.7.F E07.D.1.1.2		Summarizing and Note Taking			
	★	TRUE	(1.13.a) Reviewing Types of Sentences - 10 pts	☑		alt	10								
		☐	(U.L) The Crossover Part 3	☑											
	x	TRUE	(1.14) The Crossover Vocabulary: Part 3	☑						CC.1.3.8.J		Nonlinguistic Representations		The Crossover	Kwame Alexander
		TRUE	(1.14.a) The Crossover p.121 to 180 Quiz - 10 pts	☑		alt	10					Setting Objectives and Providing Feedb		The Crossover	Kwame Alexander
		TRUE	(1.15) Claims, Evidence and Explanation	☑						CC.1.4.7.G CC.1.4.7.H CC.1.4.7.I		Identifying Similarities and Differences			
	★	☐	(1.15.a) ★ Claims, Reasons, and Evidence - 20 pts	☑		alt	20					Reinforcing Effort and Providing Recogn		Summer: 15 Days or 2.5 Months?	New ELA
	x	☐	(1.15.b) Exploring Topics - 5 pts	☑		x	5					Generate and Testing Hypothesis			
	★	☐	Live Lab	☑		n/a	15	60	350						
Week 7	★	TRUE	(1.16) ★ LESSON: Text Evidence	☑		les	10			CC.1.2.7.B CC.1.3.7.B CC.1.4.7.S		Nonlinguistic Representations			
	x	TRUE	(1.16.a) Gathering Evidence - 20 pts	☑		alt	20					Summarizing and Note Taking			
		TRUE	(1.17) Vague Pronouns	☑						D.1.1.5 CC.1.4.7.F D.1.1.5, CC.1.4.7.F		Homework and Practice			
	★	TRUE	(1.17.a) ★ IXL Vague Pronouns (iPad) - 10 pts	☑		alt	10					Reinforcing Effort and Providing Recogn			
	★	☐	Live Lab	☑		n/a	15	55	405						
Week 8		TRUE	(1.18) The Crossover Vocabulary: Part 4	☑						CC.1.3.7.I		Nonlinguistic Representations		The Crossover	Kwame Alexander
		☐	(U.L) The Crossover Part 4	☑											
		TRUE	(1.19) Fixing Run-on Sentences and Fragments	☑						CC.1.3.7.J CC.1.4.7.F E07.D.1.1.7		Identifying Similarities and Differences			
	★	TRUE	(1.19.a) ★ IXL Run Ons and Fragments (iPad) - 10 pts	☑		alt	10					Reinforcing Effort and Providing Recogn			
		TRUE	(1.20) Argument Beginnings and Endings	☑						CC.1.4.7.H CC.1.4.7.J		Identifying Similarities and Differences			
	★	TRUE	(1.20.a) ★ Argument Essay Outline - 20 pts	☑		alt	25					Reinforcing Effort and Providing Recogn			
	★	☐	Live Lab	☑		n/a	15	50	455						

Week	Starred	Assignment	Path	ALT	ACD/INT	Pts	Weekly Tot	Standard(s)	Anchor	Instructional Strategies	Text	Author
Week 9		TRUE (1.21) Argument Counterclaims and Transitions	<input type="checkbox"/>					CC.1.4.7.G CC.1.4.7.I CC.1.4.7.J		Identifying Similarities and Differences		
	★	TRUE (1.21.a) ★ Final Draft - Argumentative Essay - 25 pts	<input type="checkbox"/>	alt		15				Reinforcing Effort and Providing Recogn		
	★	TRUE (1.22) ★ LESSON: Theme	<input checked="" type="checkbox"/>	les		10		CC.1.3.7.A		Identifying Similarities and Differences		
	★	TRUE (1.22.a) ★ Theme Project - 30 pts	<input checked="" type="checkbox"/>	alt		20	45	500		Generate and Testing Hypothesis		
Week 10								500				
Unstarred	40	Assignment (total)	<input type="checkbox"/>			31						
Starred	460	Assignment n/a (benchmark & 8 live labs = 145 & 145/500 = 29%)	<input type="checkbox"/>			9						
		Interactive lessons for points				6						
		Assignment alt		91%		20						
		Assignment x				2						
		Eligible assignments				22						
QUARTER 2		Assignment	Path	ALT	ACD/INT	Pts	Weekly Tot	Standard(s)	Anchor	Instructional Strategies	Text	Author
Week 1	★	TRUE ★ Benchmark	n/a	n/a		25						
		TRUE (2.1) Introduction to The Wednesday Wars	FALSE					CC.1.3.7.K		Summarizing and Note Taking	The Wednesday Wars	Gary Schmidt
		TRUE (2.2) Setting										
	★	TRUE Live Lab: Q2 IXL Diagnostic - 15 pts		n/a		15	40					
Week 2	★	TRUE (2.3) ★ LESSON: Plot	<input checked="" type="checkbox"/>	les		10						
		TRUE (2.4) Introduction to Narrative Writing	<input checked="" type="checkbox"/>					CC.1.4.7.M		Summarizing and Note Taking		
	★	TRUE (2.4.a) ★ Narrative Analysis - 20 pts	path	alt		20				Setting Objectives and Providing Feedb	Seventh Grade	Gary Soto
		TRUE (2.5) Keeping Verb Tense Consistent	<input checked="" type="checkbox"/>					CC.1.4.7.F E07.D.1.1.6		Identifying Similarities and Differences		
	★	TRUE (2.5.a) ★ IXL Verb Tenses (iPad) - 10 pts	same	alt		10						
	★	TRUE Live Lab		n/a		15	95					
Week 3	★	TRUE (2.6) ★ LESSON: Characterization	<input checked="" type="checkbox"/>	les		10		CC.1.4.7.N				
	x	TRUE (2.6.a) September to November Activities - 20 pts	path	alt		25						
		TRUE (2.7) Agreement in Writing	<input checked="" type="checkbox"/>					CC.1.4.7.F E07.D.1.1.9				
	★	TRUE (2.7.a) ★ Quiz: Issues with Agreement - 10 pts	path	alt		10						
	★	TRUE Live Lab		n/a		15	155					
Week 4		TRUE (2.8) Creating Character						CC.1.4.7.N C.1.3.2				
	★	TRUE (2.8.a) ★ Creating Character- 15 pts	path	alt		15						
		TRUE (2.9) Story Structure	<input checked="" type="checkbox"/>					CC.1.4.6.P C.1.3.1				
	★	<input checked="" type="checkbox"/> (2.9.a) ★ Structuring Your Story - 20 pts	path	alt		20						
		TRUE (0.2) [ADV] Introduction to The Tempest	<input checked="" type="checkbox"/>	ADV							The Tempest	William Shakespeare
	adv★	TRUE (0.2.b) [ADV] ★ Forum: Setting in the Tempest	adv	adv	n/a		190					
Week 5	★	TRUE (2.10) ★ LESSON: Tone and Mood	<input checked="" type="checkbox"/>	les		10		CC.1.3.7.F CC.1.2.7.F B-C.2.1.3				
	★	TRUE (2.10.a) ★ BrainPOP Mood and Tone (iPad) - 10 pts		ac/int	n/a	10						
	x	TRUE (2.10.b) December and January - 20 pts	path	alt		20					The Wednesday Wars	Gary Schmidt
		TRUE (2.11) Connotations and Denotations	<input checked="" type="checkbox"/>					CC.1.3.6.F E07.A-C.2.1.3				
	★	TRUE (2.11.a) ★ Quiz: Denotation and Connotations - 10 pts	same	alt		10						
	★	TRUE Live Lab		n/a		15	255					
Week 6		TRUE (2.12) Narrative Pacing and Dialogue	FALSE					C.1.3.2 CC.1.4.7.O				
		<input checked="" type="checkbox"/> (2.13) Leads and Endings	FALSE					C.1.3.1 C.1.3.5 CC.1.4.7.N CC.1.4.7.P				
	★	<input checked="" type="checkbox"/> (2.13.a) ★ Narrative Mentor Text - 25 pts	path	alt		20						
	★	TRUE (2.14) ★ LESSON: Introduction to Drama	<input checked="" type="checkbox"/>	les		10		CC.1.3.7.E A-C.2.1.2				
	★	TRUE (2.14.a) ★ Analyzing Drama Quiz - 15 pts	same	alt		15						
	adv★	TRUE (0.2.b) ★ [ADV] The Tempest Activity: Acts I to III	adv	adv	n/a							
	★	TRUE Live Lab		n/a		15	315					
Week 7	★	TRUE (2.15) ★ LESSON: Inferences	<input checked="" type="checkbox"/>	les		10		CC.1.2.7.B				
	x	TRUE (2.15.a) February through April - 20 pts	path	alt		25						
		TRUE (2.16) Narrative Revision	FALSE									
	★	TRUE (2.16.a) ★ Short Story - 30 pts		ac/dalt		25						
	★	TRUE Live Lab		n/a		15	390					
Week 8		TRUE (2.17) Review Theme in Fiction	<input checked="" type="checkbox"/>					CC.1.3.7.A				
	x	TRUE (2.17.a) May & June Activities - 25 pts	path	alt		20					The Wednesday Wars	Gary Schmidt
	adv★	TRUE (0.2.c) [ADV] ★ The Tempest Activity: Acts IV	adv	adv	n/a		410					
Week 9		TRUE (2.18) Text-Dependent Analysis: Decoding the Prompt	<input type="checkbox"/>					CC.1.2.7.B CC.1.3.7.B CC.1.4.7.S				
	★	TRUE (2.18.a) ★ ACEGES to Answer a TDQ - 30 pts	path	alt		35						
	★	TRUE Live Lab		n/a		15	460					
Week 10	★	TRUE (2.19) ★ LESSON: Point of View	<input checked="" type="checkbox"/>	les		10		CC.1.2.7.D A-C.2.1.1		Identifying Similarities and Differences		

STAR	STATUS	DESCRIPTION	INT	PATH	ALT	ACD/INT Pts	Weekly Tot	Standard(s)	Anchor	Instructional Strategies	Text	Author		
	★	TRUE (2.19.a) ★ Point of View and Perspective - 15 pts			int/acd	alt	15				Identifying Similarities and Differences		Eleven	Sandra Cisneros
adv★	★	TRUE (0.2.d) [ADV] ★ The Tempest Activity: Acts V			adv	n/a								
	★	TRUE Live Lab (would fall on last day of quarter; consider a deck toys option or theme SCORM)				n/a	15	500						
Unstarred	90	Assignment (total)					24							
Starred	410	Assignment n/a (benchmark & 8 live labs = 145 & 145/500 = 29%)					10							
Total	500	Interactive lessons for points					6							
		Assignment alt				100%	14							
		Assignment x					0							
		Eligible assignments					14							
QUARTER 3														
Week 1	★	Assignment	INT	Path	ALT	ACD/INT Pts	Weekly Tot	Standard(s)	Anchor	Instructional Strategies	Text	Author		
	★	✓ Benchmark				n/a	25							
	★	✓ (3.1) ★ LESSON: Essay Writing		✓		les	10							
	★	✓ (3.1.a) ★ TDA: Thesis Statement		same		alt	10							
	★	✓ (Q3) ★ 1/27 Live Lab: The Declaration of Independence				n/a	15	60						
Week 2	★	✓ (3.1.b) ★ TDA: Drafting the Body Paragraphs		path		alt	30							
		✓ (3.2) Frequently Confused Words												
	★	✓ (3.2.a) ★ IXL Frequently Confused Words (IPad) - 10 pts		path		alt	10				CC.1.4.7.F E07.D.1.1.6			
	★	✓ Live Lab				n/a	15	115						
Week 3	★	TRUE (3.3) ★ Essay Writing: Introductions and Conclusions												
	★	✓ (3.3.a) ★ TDA: Drafting the Intro and Conclusion		all		alt	20							
	★	TRUE (3.4) ★ LESSON: Common Comma Mistakes		✓		les	10							
	★	TRUE (3.4.a) ★ IXL Comma Usage (IPad) - 10 pts		same		alt	10							
	adv	TRUE (0.3) [ADV] An Introduction to Destiny of the Republic												
	★	☐ (0.3.a) [ADV] Destiny of the Republic Readings: Submission Box Extra Credit				adv	n/a							
	★	TRUE Live Lab				n/a	15	170						
Week 4	★	TRUE (3.5) ★ LESSON: Writing: Revising and Editing		✓		les	10							
	★	TRUE (3.5.a) ★ TDA: Final Draft		path		alt	20							
		✓ (3.6) Introduction to Phineas Gage									CC.1.2.7.L A-V.4.1.1 B-V.4.1.1	Phineas Gage	John Fleischman	
		TRUE (3.7) Phineas Gage Vocabulary Part 1		✓										
		☐ Phineas Gage Chapter 1												
	x	TRUE (3.7.a) Part 1 Vocabulary Quiz - 5 pts		path		alt	5							
	x	TRUE (3.7.b) ★ Phineas Gage Ch. 1 - 25 pts		path		alt	20							
	★	TRUE Live Lab				n/a	15	240						
Week 5	★	TRUE (3.8) ★ Central Ideas and Summary		✓		les	10				CC.1.2.7.A B-K.1.1.2			
	★	TRUE (3.8.a) ★ Central Ideas and Summary Quiz - 15 pts		path		alt	10							
		☐ Phineas Gage Chapter 2												
		TRUE (3.9) Phineas Gage Vocab: Part 2		✓							CC.1.2.7.F	Phineas Gage	John Fleischman	
	x	TRUE (3.9.a) [ACD] Phineas Gage Part 2 Vocabulary Quiz		path		alt	5							
	x	TRUE (3.9.b) Phineas Gage Ch. 2 - 20 pts		path		alt	20							
	★	TRUE Live Lab				n/a	15	300						
Week 6	★	TRUE (3.10) ★ LESSON: Text Features		✓		les	10							
		☐ (3.10.a) ★ Nonfiction Text Features Practice—25 pts										Beelzbufo: A gain find		
	x for adv	★ TRUE (3.10.a) Text Feature Scavenger Hunt in Phineas Gage - 10 pts		same		path	10				Phineas Gage	John Fleischman		
		TRUE (3.11) Phineas Gage Vocab: Part 3		✓							CC.1.2.7.F B-V.4.1.1			
	x	TRUE (3.11.a) Part 3 Vocabulary Quiz - 5 pts		path		alt	5							
	x	TRUE (3.11.b) Phineas Gage Chapter 3 - 25 pts		path		alt	20							
	adv	☐ (0.3.b) [ADV] ★ Day of Destiny Assignment #2 - Extra Credit: Submission Box				adv	n/a							
	★	TRUE Live Lab				n/a	15	360						
Week 7		TRUE (3.12) Phineas Gage Vocabulary: Part 4		✓							A-V.4.1.1	Phineas Gage	John Fleischman	
		☐ Phineas Gage Chapter 4												
	x	TRUE (3.12.a) ★ Part 4 Vocab Quiz		path		alt	5							
	x	TRUE (3.12.b) ★ Phineas Gage Chapter 4 - 25 pts		path		alt	20							
	★	TRUE (3.13) ★ LESSON: Fact vs. Opinion		✓		les	10							
		TRUE (3.14) Introduction to the Informative Project									C.1.2.1 CC.1.4.7.A CC.1.4.7.B CC.1.4.7.V			
	★	TRUE (3.14.a) ★ Info Project: Topic Choice - 5 pts				x	5							
	★	TRUE Live Lab				n/a	15	415						
Week 8		TRUE (3.15) Works Cited and In-Text Citations												
		TRUE (3.16) Conducting Research		✓							CC.1.4.7.U CC.1.4.7.W C.1.2.1 CC.1.4.7.A CC.1.4.7.B CC.1.4.7.V			
	★	TRUE (3.16.a) ★ Info Project: Research Notes - 25 pts		✓		path	alt	25						
	★	TRUE Live Lab				n/a	15	455						
Week 9		TRUE (3.17) Structure and Text Features												
	★	TRUE (3.17.a) ★ Info Project - 30 pts		✓		path	alt	30						
		☐ (3.17.a) ★ Final Draft—20 pts				alt								
		☐ (0.3.c) [ADV] ★ Day of Destiny Assignment #3: Submission Box Extra Credit				adv	n/a							

Language Arts 8

Course Notes		<p>Benchmark course</p> <p>Interactive effort lessons are utilized in this course and serve as formative assessments. These assignments check for comprehension and provide feedback to resolve misconceptions as students work through them. (8 per quarter = 80 effort points)</p> <p>Live Labs for points (8 labs @15 pts = 120 pts or 24% per quarter)</p> <p>Benchmark (25) + Interactive Lessons (80) + Live Labs (120) = 225/500 or 45%</p> <p>SDI Summary: Benchmark, live lab assignments, and lessons for effort are not applicable. SDIs vary depending on the assignment. Supports that are commonly used include chunking and labels, definitions of eligible content, help buttons, word banks, student examples, graphic organizers, video/content reviews</p>														
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ALT Overview																
Qtr	star	HON star	Assignment	INT	Path	gr	ALT	ACD/INT Pts	Weekly Total	Total	Standard(s)	Anchor	Reading Sch	Text	Author	Genre
Week 1	★	★	Benchmark		<input type="checkbox"/>		n/a	25								
			TRUE (1.1) [ADV] Introduction to Language Arts 8	<input type="checkbox"/>							CC.1.3.8.K CC.1.2.8.L CC.1.4.8.X					
			TRUE (1.1) [INT] [ACD] Introduction to Language Arts 8	<input type="checkbox"/>							CC.1.3.8.K CC.1.2.8.L CC.1.4.8.X					
			or choice paragraph: can we combine?													
	★	★	TRUE (1.1.a) Reading and Writing Survey - 5 pts		<input type="checkbox"/>	auto	x	10								
			TRUE (1.2) What Readers Do: Before Reading	<input type="checkbox"/>							CC.1.3.8.K CC.1.2.8.L					
Week 2	★	★	TRUE (1.2.a) Before Reading Quiz 1 - 5 pts		<input type="checkbox"/>	x	x	5	40	40						
	★	★	TRUE (1.3) LESSON: Capitalization, Punctuation, and Spelling	<input checked="" type="checkbox"/>	<input type="checkbox"/>	auto	les	10			CC.1.4.8.F	E08.D.1.1 E08.D.1.1.9 E08.D.1.2				
	★	★	TRUE (1.3.a) IXL Capitalization (iPad) - 10 pts		<input type="checkbox"/>	x	alt	10								
	★	★	TRUE (1.4) LESSON: Context Clues	<input checked="" type="checkbox"/>	<input type="checkbox"/>	auto	les	10			CC.1.2.8.J CC.1.2.8.K CC.1.3.8.I CC.1.3.8.J	E08.A-V.4.1 E08.A-V.4.1.1				
	★	★	TRUE (1.4.a) BrainPOP Context Clues - 10 pts		<input checked="" type="checkbox"/>	x	x	10								
			TRUE (1.5) Wonder by R.J. Palacio	<input type="checkbox"/>							CC.1.3.8.K			Wonder	RJ Palacio	Novel
			TRUE (1.6) Wonder Vocabulary	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						CC.1.3.8.J	E08.A-V.4.1 E08.A-V.4.1.1				
	★	★	TRUE (1.6.a) Wonder Vocab Parts 1 & 2 - 10 pts Quiz		<input checked="" type="checkbox"/>	?	alt	10								
	★	★	★ (Q1) 8/28 Live Lab: Intro & Expectations - 15 pts		<input type="checkbox"/>	x	n/a	15	65	105						
Week 3	★	★	TRUE (1.7) LESSON: Citing Text Evidence	<input checked="" type="checkbox"/>		auto	les	10			CC.1.2.8.B	E08.B-K.1.1.1				
	★	★	TRUE (1.8) LESSON: Intro to Paragraph Writing: ACES	<input checked="" type="checkbox"/>		auto	les	10			CC.1.4.8.A					
	★	★	TRUE (1.8.a) ★ A.C.E.S. to Answer a TDQ - 20 pts		<input checked="" type="checkbox"/>	x	alt	20								
	★	★	★ (Q1) 09/11 Live Lab: Wonder Intro - 15 pts		<input checked="" type="checkbox"/>	x	n/a	15	55	160						
Week 4	★	★	TRUE (1.9) More Wonder Vocabulary	<input checked="" type="checkbox"/>	<input type="checkbox"/>						CC.1.3.8.I CC.1.3.8.J	E08.A-V.4.1 E08.A-V.4.1.1				
	★	★	TRUE (1.9.a) Wonder Vocab Parts 3, 4, and 5 - 10 pts Quiz		<input checked="" type="checkbox"/>	?	alt	10								
	★	★	TRUE (1.10) LESSON: Characterization	<input checked="" type="checkbox"/>			les	10			CC.1.2.8.B CC.1.3.8.B	E08.A-K.1.1 E08.A-K.1.1.1 E08.B-K.1.1				
			(U.L.) Wonder Parts One and Two Page													
Pt 2 & 3	x	x	TRUE (1.10.a) Wonder Pt 2: Characterization - 20 pts		<input checked="" type="checkbox"/>	x	alt	20				E08.B-K.1.1.1				
	★	★	★ (Q1) 09/18 Live Lab: Annotate Raymond's Run - 15 pts		<input type="checkbox"/>	x	n/a	15	55	215						
Week 5	★	★	TRUE (1.11) LESSON: Point of View	<input checked="" type="checkbox"/>		auto	les	10			CC.1.3.8.D	E08.A-C.2.1.1				
	★	★	TRUE (1.11.a) BrainPOP POV (iPad) - 5 pts		<input type="checkbox"/>	x	x	5								
	★	★	TRUE (1.12) LESSON: Plot	<input checked="" type="checkbox"/>		auto	les	10			CC. 1.3.8	E08.A-K.1.1 E08.A-C.2.1				
			(1.2.2.a) ★ Elements Review Quiz - 5 pts - THE NECKLACE AS A PLAY!!!!		<input checked="" type="checkbox"/>									"The Necklace"	Guy de Maupassant (ada)	Short Story adapted
	x	x	<input checked="" type="checkbox"/> (1.12) Plot in Wonder: Parts 3 & 4		same	auto	alt	20								
	★	★	★ (Q1) 9/25 Live Lab: Inferences - 15 pts		<input type="checkbox"/>	x	n/a	15	60	275						
Week 6	★	★	TRUE (1.13) LESSON: Conflict	<input checked="" type="checkbox"/>		auto	les	10								
	x	x	TRUE (1.13.a) Conflict in Wonder Pt 5 & 6		same	auto	alt	20								
			TRUE (1.14) Correcting Vague Pronouns	<input checked="" type="checkbox"/>							CC.1.4.8.L	E08.D.1.1 E08.D.1.1.5				
	★	x	TRUE (1.14.a) Vague Pronouns - 10 pts Quiz		<input checked="" type="checkbox"/>	x	alt	10								
	★	★	★ (Q1) 9/25 Live Lab: Inferences - 15 pts		<input type="checkbox"/>	x	n/a	15	55	330						
Week 7			TRUE (1.15) Narrative Perspective	<input checked="" type="checkbox"/>							CC.1.3.8.D	E08.A-C.2.1.1				
			TRUE (1.16) ★ Text-Dependent Analysis: Decoding the Prompt	<input type="checkbox"/>							CC. 1.4.8.S	E08.E.1.1 E08.1.1.2 E08.1.1.3 E08.E.1.1.4 E08.E.1.1.5 E08.E.1.1.6				
Part 7 & 8																
			(U.L.) Wonder Parts Three and Four Page													
	★	★	TRUE (1.16.a) ★ Foundations of a TDA with Perspective - 25 pts		<input checked="" type="checkbox"/>	x	alt	25								
	★	★	★ (Q1) 10/09 Live Lab: Point of View - 15 pts		<input type="checkbox"/>	x	n/a	15	40	370						
Week 8	x	x	TRUE (1.17.a) ★ Wonder Review Quiz - 35 pts		<input checked="" type="checkbox"/>	?	alt	35								
Part 8	x	x	TRUE (1.17.b) ★ Powerful Lines Wonder Parts 7 & 8 - 15 pts		<input checked="" type="checkbox"/>	x	alt	20								
	★	★	★ (Q1) 10/09 Live Lab: Point of View - 15 pts		<input type="checkbox"/>	x	n/a	15	70	440						
Week 9	★	★	TRUE (1.18) LESSON: Development of Central Idea [in Nonfiction]	<input checked="" type="checkbox"/>		auto	les	10			CC.1.2.8.A	E08.B-K.1.1				

	★	TRUE (2.17) ★ LESSON: Imagery	☑		les	10		CC.1.3.8.C	E08.B-K.1.1.2				
	x	TRUE (2.17.a) Create Your Own Poem		path	alt	15							
	★	(Q2) ★ 12/18 Live Lab: Writing Strategies - 15 pts Assignment			n/a	15	375						
Week 8		TRUE (2.18) Making Inferences and Analyzing Conflict: Tough Questions PT3	☐					CC.1.3.8.B	A-K.1.1.1	Pt 4 (finish)			
2 days	x	TRUE (2.18.a) Brown Girl Dreaming: Tough Questions - PT5 10 pts		path	alt	15							
	★	★ LL				15	405						
Week 9		TRUE (2.19) Evaluating Speeches	☐					CC.1.2.9-10.A	E08.B-C.3.1				
5 days								CC.1.2.9-10.B	E08.B-C.3.1.1				
								CC.1.2.9-10.C	E08.B-K.1.1				
								CC.1.2.9-10.D	E08.B-K.1.1.2				
								CC.1.2.9-10.F	E08.B-C.2.1				
								CC.1.2.9-10.H	E08.B-C.2.1.1				
								CC.1.2.9-10.L	E08.B-C.2.1.3				
	★	TRUE (2.19.a) ★ Speech: MLK "I Have a Dream" - 30 pts		path	alt	40					Malala Yousafzi: U.N. Speech	Malala Yousafzi	Speech
		TRUE (2.20) Correcting Dangling or Misplaced Modifiers	☑					CC.1.4.9-10.L	E08.D.1.1				
									E08.D.1.1.5				
	★	TRUE (2.20.a) ★ Misplaced & Dangling Modifiers - 10 pts Quiz		same	alt	10							
	★	★ LL				15	470						
Week 10		TRUE (2.21) Correcting Inappropriate Shifts in Verb Tense, Voice, and Person	☑					CC.1.4.8.F	E08.D.1.1				
5 days									E08.D.1.1.2				
									E08.D.1.1.4				
									E08.D.1.1.6				
									E08.D.1.1.8				
	★	TRUE (2.21.a) ★ BrainPOP Tenses: Instructions			n/a	5							
	★	TRUE (2.21.b) ★ BrainPOP Active and Passive Voice			n/a	5							
	★	TRUE (2.21.c) ★ Correcting Shifts in Person Quiz		same	alt	5							
	★	(Q2) ★ 1/8 Live Lab: Deck Toys: Theme? - 15 pts			n/a	15	500						
Unstarred	95	Assignment (total)				21	500						
Starred	405	Assignment n/a (benchmark & 8 live labs = 145 & 145/500 = 29%)				7							
		Lessons (efforts points)				8							
		Assignment alt		100%		14							
		Assignment x				0							
		Eligible assignments				14							
QUARTER 3		Assignment	INT	Path	ALT	ACD/INT Pts	Weekly Tot	Standard(s)	Anchor	Reading Sch	Text	Author	Genre
Week 1	★	TRUE Benchmark	☐		n/a	25							
							25						
Week 2	★	☑ (3.1) LESSON: Drama	☑		les	10							
	★	☑ (3.1.a) ★ Gift of the Magi Quiz - Would be great to put story in a flpsnack	☑	same	alt	10							
	★	☑ (3.2) LESSON: Irony	☑		les	10							
	★	☑ (3.2.a) ★ Irony in the Gift of the Magi	☑	path	alt	20							
	★	☑ (0.3) [ADV] Introduction to The Book Thief											
	★	★ LL				15	90						
Week 3		TRUE (3.3) Correctly Using Frequently Confused Words	☐										
	x	TRUE (3.3.a) Frequently Confused Words - 10 pts Quiz		same	alt	10							
	★	TRUE (3.4) LESSON: TDA: Five-Paragraph Essays	☐		les	10		CC.1.2.7.B					
		(U.L) Intro to The Book Thief Cont.						CC.1.3.7.B	E08.E.1.1.1				
								CC.1.4.7.S	E08.E.1.1.2				
									E08.E.1.1.3				
									E08.E.1.1.6				
	★	☑ (3.4.a) TDA Essay: Thesis Statement & Topic Sentences (Magi)		path	alt	15							
		☑ (0.3) [ADV] Author's Word Choice											
		☑ (0.3.a) ★ [ADV] The Book Thief - Exploring Word Choice			n/a	15	140						
	adv	★ LL											
Week 4	★	☑ (3.4.b) TDA Essay: Body Paragraphs (Magi)		path	alt	30							
	★	TRUE (3.5) LESSON: Common Comma Mistakes	☑		les	10		CC.1.2.8.J	E08.D.1.2				
	x	TRUE (3.5.a) Commas - 10 pts Quiz			alt	10							
	★	★ LL				15	205						
Week 5		☑ (3.6) Complete Sentences											
	x	☑ (3.6.a) ★ BrainPOP Sentence Fragments (iPad) - 5 pts		int/acd	x	10							
	x	TRUE (3.6.b) ★ BrainPOP Run Ons (iPad) - 5 pts		int/act	x	10							
	advx	☑ (3.6.a) ★ IXL Complete Sentences (Fragments & Run-Ons) (iPad)		adv	alt	n/a							
		TRUE (3.7) TDA: Introductions and Conclusions	☐										
	★	☑ (3.7.a) ★ TDA Essay: Intro/Conclusion (Magi)	☐	path	alt	20							
		TRUE (3.8) An Introduction to Nonfiction	☐										
	★	TRUE (3.9) ★ LESSON: Fact vs. Opinion	☐		les	10							
	★	★ LL	☐			15	270						
Week 6	★	☑ (3.10) LESSON: Revision and Editing	☑			10							
	★	☑ (3.10.a) ★ TDA Essay: Final Draft - 25 pts (Magi)		path	alt	20		CC.1.4.8.F	E08.D.1.2	Pt 2: the fabric of story			
	★	TRUE (3.11) Author's Purpose	☐	les		10							
	★	★ LL	☐			15	325						
Week 7	★	TRUE (3.12) Text Features	☑	les		10							
		TRUE (3.13) U.N.R.A.V.E.L. a Close Reading	☑					CC.1.2.8.A	E08.B-K.1.1.2				

Business Communications

QUARTER 1	Stars	Done	Changed out H5Ps for Cornell Notes and provided a template since Moodle does not autosave and has not created a submission button as we expected	Self Gr	Alt	Assn Pts	Weekly Tot	ELA Standard(s)	Anchor	Instructional Strategies	Reading Sch	Text	Author	Genre
Week 1	★	✓	(1.1) An Intro to Business Communications & Preview of Q1	<input type="checkbox"/>	n/a	10		CC.1.5.11-12.A CC.1.5.11-12.G		Nonlinguistic Representation				
		✓	(1.1.a) ★ FlipGrid: Introduction Forum	<input type="checkbox"/>										
	x	✓	(1.2) LESSON: Capitalization, Punctuation, and Spelling	<input checked="" type="checkbox"/>	les	10		CC.1.4.9-10.F CC.1.4.9-10.L	C.IE.1.1.5 C.IE.3.1.1 C.IE.3.1.2 C.IE.3.1.3 C.A.1.1.5 C.A.3.1.1 C.A.3.1.2 C.A.3.1.3		Reinforcing Effort and Provi			
	★	✓	(1.3) Growth Mindset: The Truth About Your Brain					CC.1.2.11-12.D CC.1.2.11-12.L CC.1.4.11-12.S CC.1.4.11-12.V CC.1.5.11-12.A CC.1.4.11-12.B			Summarizing and Note Taki			
	★	✓	(1.3.a) ★ HSP: The Truth About Your Brain - Cornell Notes	<input type="checkbox"/>	alt	15		CC.1.4.11-12.C CC.1.4.11-12.C						
	x	✓	(1.3.b) Neuroplasticity: Instructions	<input type="checkbox"/>	alt	30		CC.1.2.11-12.A CC.1.2.11-12.L CC.1.4.11-12.S			Questions or Cues or Advan			
Week 2	★	✓	(1.4) ★ LESSON: Audience and Purpose	<input checked="" type="checkbox"/>	les	10		CC.1.2.11-12.C CC.1.2.11-12.E CC.1.3.11-12.A CC.1.3.11-12.B CC.1.4.11-12.X			Reinforcing Effort and Provi			
	★	✓	(1.4.a) ★ IXL Audience and Purpose Practice	<input type="checkbox"/>	alt	10		same as 1.4			Homework and Practice			
	★	✓	(1.5) ★ LESSON: Writing Academic or Workplace Emails	<input checked="" type="checkbox"/>	les	10		CC.1.4.11-12.A CC.1.4.11-12.B CC.1.4.11-12.C CC.1.4.11-12.D CC.1.4.11-12.E CC.1.4.11-12.F CC.1.4.11-12.G CC.1.4.11-12.H CC.1.4.11-12.I CC.1.4.11-12.J CC.1.4.11-12.K			Reinforcing Effort and Provi			
	★	✓	(1.5.a) ★ Writing a Persuasive Workplace Email	<input type="checkbox"/>	alt	30		CC.1.4.11-12.L CC.1.4.11-12.G CC.1.4.11-12.H CC.1.4.11-12.I CC.1.4.11-12.J CC.1.4.11-12.K			Questions or Cues or Advan			
							125	CC.1.4.11-12.L CC.1.4.11-12.U CC.1.4.11-12.V CC.1.5.11-12.F CC.1.4.11-12.X			Reinforcing Effort and Provi			
	★	✓	(1.6) ★ LESSON: Digital Footprint	<input checked="" type="checkbox"/>	les	10		CC.1.4.11-12.U CC.1.4.11-12.V CC.1.5.11-12.F CC.1.4.11-12.X			Reinforcing Effort and Provi			
Week 3	x	✓	(1.6.a) Digital Footprint: How College Use Kids' Social Media Feeds	<input checked="" type="checkbox"/>	x	10		same as 1.6 same as 1.6			Questions or Cues or Advan	How College Use Kids' Social Media Feeds	Caroline Knorr	nonfiction (common sense media)
	★	✓	(1.6.b) Analyzing Digital Footprints	<input type="checkbox"/>	alt	35	180			Questions or Cues or Advan				
Week 4	x	✓	(1.6.c) Shaping My Digital Footprint	<input type="checkbox"/>	alt	40		CC.1.2.11-12.D CC.1.2.11-12.L CC.1.4.11-12.S CC.1.5.11-12.A CC.1.5.11-12.B CC.1.5.11-12.C CC.1.5.11-12.F CC.1.4.11-12.E CC.1.4.11-12.F CC.1.4.11-12.K CC.1.4.11-12.L CC.1.4.11-12.Q CC.1.4.11-12.R			Questions or Cues or Advan	What Do Your Digital Footprints Say About You?	Nicola Osborne	TED Talk (video)
		✓	(1.7) Sentence Review: Subjects and Predicates & Simple and Compound Structure					CC.1.4.11-12.R CC.1.4.11-12.F CC.1.4.11-12.K CC.1.4.11-12.L CC.1.4.11-12.Q CC.1.4.11-12.R						
	★	✓	(1.8) ★ LESSON: Agreement	<input checked="" type="checkbox"/>	les	10		CC.1.4.11-12.F CC.1.4.11-12.L CC.1.4.11-12.R			Reinforcing Effort and Provi			
	x	✓	(1.8.a) IXL Pronoun-Antecedent Practice	<input type="checkbox"/>	alt	10	240	same as 1.10			Homework and Practice			
Week 5	★	✓	(1.8.b) ★ IXL Subject-Verb Practice	<input type="checkbox"/>	alt	10		same as 1.10			Homework and Practice			
	★	✓	(1.9) Growth Mindset: The Growth Mindset					CC.1.2.11-12.D CC.1.2.11-12.L CC.1.4.11-12.S CC.1.4.11-12.V CC.1.4.11-12.B CC.1.4.11-12.C			Reinforcing Effort and Provi			
	★	✓	(1.9.a) ★ HSP: The Growth Mindset - Cornell Notes	<input type="checkbox"/>	alt	15		CC.1.5.11-12.A CC.1.4.11-12.B CC.1.4.11-12.C			Summarizing and Note Taki			
★	✓	(1.9.b) ★ The Growth Mindset: The Power of Belief	<input type="checkbox"/>	alt	30		CC.1.2.11-12.D CC.1.2.11-12.L CC.1.4.11-12.S CC.1.5.11-12.A CC.1.5.11-12.B CC.1.5.11-12.C			Questions or Cues or Advan	The Power of Belief	Eduardo Briceño	TED Talk (video)	

	★	✔	(1.10) ★ LESSON: Personal Ethics: Academic Integrity	✔	les	10	305	CC.1.5.11-12.F						
Week 6	★	✔	(1.11) ★ LESSON: Ethics	✔	les	10		CC.1.2.11-12.J CC.1.4.11-12.A CC.1.4.11-12.C CC.1.5.11-12.A CC.1.2.11-12.D CC.1.2.11-12.J CC.1.4.11-12.A CC.1.4.11-12.C	Reinforcing Effort and Provi Reinforcing Effort and Provi					
	★	✔	(1.11.a) ★ Ethical Dilemmas		alt	30		345 CC.1.4.11-12.F	Questions or Cues or Advan					
Week 7	★	✔	(1.11.b) ★ Business Ethical Dilemma: Facebook Example	✔	alt	20		CC.1.2.11-12.D CC.1.2.11-12.L CC.1.4.11-12.S CC.1.4.11-12.V CC.1.4.11-12.W CC.1.4.11-12.X CC.1.4.11-12.A CC.1.4.11-12.C CC.1.4.11-12.V CC.1.4.11-12.W CC.1.4.11-12.X	Homework and Practice	"The Future Is Private"	Alexandra Ma and Ben Gilbert	nonfiction (Business Insider)		
	★	✔	(1.12) ★ LESSON: Research - Finding Sources on the Internet	✔	les	10			Reinforcing Effort and Provi					
	★	✔	(1.12.a) ★ Business Ethics: Case Study Research		alt	70			Questions or Cues or Advan					
Week 8		✔	Checkbox to complete case study research from last week				445	CC.1.4.11-12.X						
Week 9	★	✔	(1.12.b) ★ Flip: Corporate Social Responsibility		alt	10		CC.1.5.11-12.A CC.1.5.11-12.G	Nonlinguistic Representati	"Corporate Social Responsibility (CSR)"	Jason Fernando	nonfiction (Investopedia)		
	★	✔	(1.13) ★ LESSON: Ethics: Mis- and Dis- Information	✔	les	10		CC.1.4.11-12.V CC.1.4.11-12.W CC.1.4.11-12.X	Reinforcing Effort and Provi					
	★	✔	(1.13.a) ★ Ethics: Disinformation (Fake News)	✔	alt	20		CC.1.2.11-12.D CC.1.2.11-12.L CC.1.4.11-12.S	Homework and Practice	Fake News Invasion	Rebecca Zissou	nonfiction (Junior Scholastic)		
Week 10	★	✔	(1.13.a) ★ Ethics: Misinformation		alt	15	500	same as 1.13.a	Questions or Cues or Advan					
Unstarred	100		Assignment (total)											
Starred	400		Assignment n/a											
Total	500		Assignment alt					92%						
			Interactive lessons for points					9						
			Self-Graded					12 #N/A						
QUARTER 2	Stars	Done	Assignment	Self Gr	ALT	Assn Pts	Weekly Tot	Standard(s)	Anchor	Instructional Strategies	Reading Sch	Text	Author	Genre
Week 1			(2.1) An Intro to Business Communications & Preview of Q2											
	x	✔	(2.1.a) Newsela: Preparing Students for Future Jobs		alt	15		CC.1.2.11-12.A CC.1.2.11-12.C CC.1.2.11-12.L CC.1.4.11-12.A CC.1.4.11-12.F	Homework and Practice			How colleges are preparing students for jobs that don't exist yet	Gretchen Frazee	nonfiction article (Newsela)
	★	✔	(2.2) Growth Mindset: Mistakes Are Opportunities											
	★	✔	(2.2.a) ★ HSP: Growth Mindset: Mistakes Are Opportunities: Cornell Notes		alt	15		CC.1.5.11-12.A CC.1.4.11-12.B CC.1.4.11-12.C	Summarizing and Note Taki					
	★	✔	(2.2.b) ★ Growth Mindset: Mistakes Are Opportunities		alt	20		CC.1.4.11-12.A CC.1.4.11-12.F CC.1.4.11-12.S	Homework and Practice					
	x	✔	(2.3) LESSON: Research: Starting with Reliable Sources	✔	les	10		CC.1.4.11-12.M CC.1.4.11-12.V CC.1.4.11-12.W	Reinforcing Effort and Provi					
Week 2	★	✔	(2.4) ★ LESSON: Career Research	✔	les	10	60	CC.1.4.11-12.X CC.1.4.11-12.S CC.1.4.11-12.V CC.1.4.11-12.X CC.1.5.11-12.G	Reinforcing Effort and Provi					
Week 3	★	✔	(2.4.a) ★ Career Research - Potential Career Path		alt	50	120	same as 2.4	Questions or Cues or Advan					
	x	✔	(2.5) LESSON: Evaluating Sources on the Internet	✔	les	10			Reinforcing Effort and Provi					
	x	✔	(2.5.a) Career Research: Company / Expert Profile (Carva)		alt	30		same as 2.4	Questions or Cues or Advan					
	★	✔	(2.6) Growth Mindset: Keep Going, Keep Going (Perseverance and Grit)											
	★	✔	(2.6.a) ★ HSP: Growth Mindset: Keep Going (Perseverance and Grit): Cornell Notes		alt	15		CC.1.5.11-12.A CC.1.4.11-12.B	Summarizing and Note Taki					
	★	✔	(2.6.b) ★ Growth Mindset: Keep Going (Perseverance and Grit): Grit Reflection		alt	20		CC.1.2.11-12.A CC.1.2.11-12.B CC.1.4.11-12.A CC.1.4.11-12.F CC.1.4.11-12.S	Homework and Practice					
Week 4	★	✔	(2.6.c) ★ Growth Mindset: Perseverance: Conduct an Interview		alt	30	195	CC.1.4.11-12.S	Questions or Cues or Advan					
Thanksgiving short week								CC.1.4.11-12.A CC.1.4.11-12.F CC.1.4.11-12.M CC.1.5.11-12.A CC.1.5.11-12.D CC.1.5.11-12.E CC.1.5.11-12.G						
Week 5	★	✔	Note added to week to start on narrative following the interview!				225							
	★	✔	(2.6.d) ★ Growth Mindset: Perseverance - Create an Interview Line Sketch		alt	30		CC.1.4.11-12.A CC.1.4.11-12.F CC.1.4.11-12.M CC.1.4.11-12.U	Nonlinguistic Representatio					

	x	<input checked="" type="checkbox"/>	(2.6.e) FlipGrid: Growth Mindset: Perseverance - Publish Your Interview & Respond	<input type="checkbox"/>	alt	15	CC.1.5.11-12.F CC.1.4.11-12.U CC.1.5.11-12.A CC.1.5.11-12.D CC.1.5.11-12.E 270 CC.1.5.11-12.G		Cooperative Learning			
Week 6	★	<input checked="" type="checkbox"/>	(2.7) ★ LESSON: Verbs (Precision & Voice)	<input checked="" type="checkbox"/>	les	10	CC.1.4.11-12.F CC.1.4.11-12.L CC.1.4.11-12.R CC.1.4.11-12.E CC.1.4.11-12.K CC.1.4.11-12.Q		Reinforcing Effort and Provi			
	★	<input checked="" type="checkbox"/>	(2.7.a) ★ IXL: passive vs active voice	<input type="checkbox"/>	alt	10	same as 2.7		Homework and Practice			
	★	<input checked="" type="checkbox"/>	(2.8) ★ LESSON: Transferable Skills	<input checked="" type="checkbox"/>	les	10	CC.1.2.11-12.J CC.1.2.11-12.L CC.1.4.11-12.X CC.1.5.11-12.D CC.1.5.11-12.G		Reinforcing Effort and Provi			
	★	<input checked="" type="checkbox"/>	(2.8.a) ★ Identifying Skills (iPad)	<input type="checkbox"/>	alt	20	CC.1.4.11-12.A CC.1.4.11-12.B 320 CC.1.4.11-12.E		Questions or Cues or Advan			
Week 7	★	<input checked="" type="checkbox"/>	(2.9) ★ LESSON: How to Write a Resume	<input checked="" type="checkbox"/>	les	10	CC.1.2.11-12.J CC.1.4.11-12.U CC.1.4.11-12.X		Reinforcing Effort and Provi			
	★	<input checked="" type="checkbox"/>	(2.9.a) ★ Write Your Resume (Canva)	<input type="checkbox"/>	alt	40	same as 2.8		Questions or Cues or Advan			
Week 8	★	<input checked="" type="checkbox"/>	(2.10) ★ LESSON: Professional, Formal Tone in Business Writing	<input checked="" type="checkbox"/>	les	10	370 CC.1.2.11-12.F CC.1.4.11-12.F CC.1.4.11-12.L CC.1.4.11-12.R CC.1.4.11-12.E CC.1.4.11-12.K CC.1.4.11-12.Q		Reinforcing Effort and Provi			
	★	<input checked="" type="checkbox"/>	(2.10.a) ★ IXL: Tone (Formal)	<input type="checkbox"/>	alt	10	same as 2.9		Homework and Practice			
		<input checked="" type="checkbox"/>	(2.11) How to Write a Cover Letter				CC.1.4.11-12.A CC.1.4.11-12.B CC.1.4.11-12.C CC.1.4.11-12.D CC.1.4.11-12.E CC.1.4.11-12.F CC.1.4.11-12.U					
Week 9	★	<input checked="" type="checkbox"/>	(2.11.a) ★ Write Your Cover Letter	<input type="checkbox"/>	alt	40	430 same as 2.10		Questions or Cues or Advan			
	★	<input checked="" type="checkbox"/>	(2.12) ★ LESSON: Networking	<input checked="" type="checkbox"/>	les	10	CC.1.4.11-12.A CC.1.4.11-12.B CC.1.4.11-12.E CC.1.4.11-12.F CC.1.4.11-12.U CC.1.5.11-12.A CC.1.5.11-12.F		Reinforcing Effort and Provi			
Week 10	★	<input checked="" type="checkbox"/>	(2.12.a) ★ Creating a LinkedIn Profile	<input type="checkbox"/>	alt	40	480 same as 2.11					
	x	<input checked="" type="checkbox"/>	(2.12.b) Career Research Questionnaire & Reflection	<input type="checkbox"/>	alt	20	500 same as 2.4					
Unstarred Total	100		Assignment (total)	<input type="checkbox"/>								
Starred Total	400		Assignment n/a (benchmark & 8 live labs = 145 & 145/500 = 29%)	<input type="checkbox"/>								
Total Points	500		Assignment alt	<input type="checkbox"/>	100%							
QUARTER 3	Stars	Done	Assignment	Self Gr	Assn Pts	Weekly Tot	Standard(s)	Anchor	Instructional Strategies	Text	Author	Genre
Week 1		<input type="checkbox"/>	(3.1) An Intro to Business Communications & Preview of Q3									
	★	<input checked="" type="checkbox"/>	(3.2) Growth Mindset: Supercharge Your Goals	<input type="checkbox"/>	alt	15	CC.1.5.11-12.A CC.1.4.11-12.B CC.1.4.11-12.C		Summarizing and Note Taki			
	★	<input checked="" type="checkbox"/>	(3.2.a) ★ HSP: Growth Mindset: Supercharge Your Goals - Cornell Notes	<input type="checkbox"/>	alt	15	CC.1.4.11-12.A CC.1.4.11-12.B 30 CC.1.4.11-12.E		Setting Objectives and Prov			
Week 2	★	<input checked="" type="checkbox"/>	(3.2.c) ★ Growth Mindset: SMART Goals: Developing an Action Plan	<input type="checkbox"/>	alt	15	same as 3.2.b		Setting Objectives and Prov			
	★	<input checked="" type="checkbox"/>	(3.3) ★ LESSON: Parallel Structure & Modifier Placement	<input checked="" type="checkbox"/>	les	10			Reinforcing Effort and Provi			
	★	<input checked="" type="checkbox"/>	(3.3.a) ★ IXL Practice: Parallel Structure	<input type="checkbox"/>	alt	10			Homework and Practice			
	★	<input checked="" type="checkbox"/>	(3.3.a) ★ IXL Practice: Modifiers	<input type="checkbox"/>	alt	10	75		Homework and Practice			
Week 3	★	<input checked="" type="checkbox"/>	(3.4) ★ LESSON: Interviewing	<input checked="" type="checkbox"/>	les	10	CC.1.5.11-12.A CC.1.5.11-12.D CC.1.5.11-12.E CC.1.5.11-12.G		Reinforcing Effort and Provi			
Speaking												
	x	<input checked="" type="checkbox"/>	(3.4.a) EdPuzzle: How to Ace a Video Interview	<input checked="" type="checkbox"/>	x	10	same as 3.4		Homework and Practice			
	★	<input checked="" type="checkbox"/>	(3.4.b) ★ Answering Interview Questions	<input type="checkbox"/>	alt	55	150 same as 3.4		Setting Objectives and Prov			
Week 4	★	<input checked="" type="checkbox"/>	(3.5) ★ LESSON: An Introduction to Commas	<input checked="" type="checkbox"/>	les	10	CC.1.4.11-12.E CC.1.4.11-12.F CC.1.4.11-12.K CC.1.4.11-12.L CC.1.4.11-12.Q CC.1.4.11-12.R		Reinforcing Effort and Provi			
	★	<input checked="" type="checkbox"/>	(3.5.a) ★ IXL - Comma Usage Practice (Series, Dates, Places)	<input type="checkbox"/>	alt	10	same as 3.5		Homework and Practice			
	x	<input checked="" type="checkbox"/>	(3.6) LESSON: Making an Elevator Pitch	<input checked="" type="checkbox"/>	les	10	CC.1.4.11-12.G CC.1.4.11-12.H		Reinforcing Effort and Provi			

Math 6

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards
		1						Benchmark	25			
			1.1	Greatest Common Factor						You will be able to find the Greatest Common Factor (GCF) of two numbers.	M06.A-N.2.2.1: Find the greatest common factor of two whole numbers less than or equal to 100 and the least common multiple of two whole numbers less than or equal to 12.	CC.2.1.6.E.3: Develop and/or apply number theory concepts to find common factors and multiples.
			1.1.a		Greatest Common Factor Quiz	Greatest Common Factor Quiz			15		M06.A-N.2.2.1: Find the greatest common factor of two whole numbers less than or equal to 100 and the least common multiple of two whole numbers less than or equal to 12.	CC.2.1.6.E.3: Develop and/or apply number theory concepts to find common factors and multiples.
			1.2	Least Common Multiple						You will be able to find the Least Common Multiple (LCM) of two numbers.	M06.A-N.2.2.1: Find the greatest common factor of two whole numbers less than or equal to 100 and the least common multiple of two whole numbers less than or equal to 12.	CC.2.1.6.E.3: Develop and/or apply number theory concepts to find common factors and multiples.
			1.2.a		LCM Stickers Google Sheet	IXL GCF & LCM Word Problems	GCF & LCM Quiz		15		M06.A-N.2.2.1: Find the greatest common factor of two whole numbers less than or equal to 100 and the least common multiple of two whole numbers less than or equal to 12.	CC.2.1.6.E.3: Develop and/or apply number theory concepts to find common factors and multiples.
		2						Live Lab (1)	15			
			1.3	The Distributive Property						You will be able to use the distributive property to rewrite a sum of two numbers.	M06.A-N.2.2.2: Apply the distributive property to express a sum of two whole numbers, 1 through 100, with a common factor as a multiple of a sum of two whole numbers with no common factor.	CC.2.1.6.E.3: Develop and/or apply number theory concepts to find common factors and multiples.
			1.3.a		Distributive Property Matching Google Slides	Distributive Property Escape Room Google Slides	Distributive Property Quiz		15		M06.A-N.2.2.2: Apply the distributive property to express a sum of two whole numbers, 1 through 100, with a common factor as a multiple of a sum of two whole numbers with no common factor.	CC.2.1.6.E.3: Develop and/or apply number theory concepts to find common factors and multiples.
			1.4	Multiply & Divide Fractions						You will be able to multiply and divide fractions.	M06.A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions.	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide.
			1.4.a		Dividing Fractions Activity Google Slides	Crack the Code Notebook	Multiply and Divide Fractions Word Problems Notebook		15		M06.A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions.	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide.
		3						Live Lab (2)	15			
			1.4.b		Divide Fractions Quiz	BuzzMath Divide Mixed Numbers	Divide Fractions Quiz		15		M06.A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions.	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide.
			1.5	Add & Subtract Decimals						You will be able to add and subtract with decimals.	M06.A-N.2.1.1: Solve problems involving operations (+, -, ×, and ÷) with whole numbers, decimals (through thousandths), straight computation, or word problems.	CC.2.1.6.E.2: Identify and choose appropriate processes to compute fluently with multi-digit numbers.
			1.5.a			Safari Restaurant Notebook			15		M06.A-N.2.1.1: Solve problems involving operations (+, -, ×, and ÷) with whole numbers, decimals (through thousandths), straight computation, or word problems.	CC.2.1.6.E.2: Identify and choose appropriate processes to compute fluently with multi-digit numbers.
			1.6	Multiply & Divide Decimals						You will be able to multiply and divide with decimals.	M06.A-N.2.1.1: Solve problems involving operations (+, -, ×, and ÷) with whole numbers, decimals (through thousandths), straight computation, or word problems.	CC.2.1.6.E.2: Identify and choose appropriate processes to compute fluently with multi-digit numbers.
			1.6.a		Decimal Errors Notebook	Decimals Quiz (ALT BuzzMath Decimals)	Decimals Maze Notebook		15		M06.A-N.2.1.1: Solve problems involving operations (+, -, ×, and ÷) with whole numbers, decimals (through thousandths), straight computation, or word problems.	CC.2.1.6.E.2: Identify and choose appropriate processes to compute fluently with multi-digit numbers.
		4						Live Lab (3)	15			
			2.1	Absolute Value & Opposites						You will be able to interpret absolute value and opposites.	M06.A-N.3.1.1: Represent quantities in real-world contexts using positive and negative numbers, explaining the meaning of 0 in each situation (e.g., temperature above/below zero, elevation).	CC.2.1.6.E.4: Apply and extend previous understandings of numbers to the system of rational numbers.
			2.1.a			Absolute Value & Opposites Quiz			15		M06.A-N.3.1.1: Represent quantities in real-world contexts using positive and negative numbers, explaining the meaning of 0 in each situation (e.g., temperature above/below zero, elevation).	CC.2.1.6.E.4: Apply and extend previous understandings of numbers to the system of rational numbers.
			2.2	Rational Numbers						You will be able to plot rational numbers on number lines.	M06.A-N.3.1.3: Locate and plot integers and other rational numbers on a horizontal or vertical number line; locate and plot pairs of integers and other rational numbers on a coordinate plane.	CC.2.1.6.E.4: Apply and extend previous understandings of numbers to the system of rational numbers.
			2.2.a		Rational Numbers Practice Google Slides (ALT - IXL Rational Numbers)	Rational Numbers Practice Google Slides (ALT - IXL Compare Rational Numbers)	Rational Numbers Practice Google Slides		10		M06.A-N.3.1.3: Locate and plot integers and other rational numbers on a horizontal or vertical number line; locate and plot pairs of integers and other rational numbers on a coordinate plane.	CC.2.1.6.E.4: Apply and extend previous understandings of numbers to the system of rational numbers.
			2.2.b		Rational Numbers Quiz	Rational Numbers Quiz	Rational Numbers Quiz		10		M06.A-N.3.1.3: Locate and plot integers and other rational numbers on a horizontal or vertical number line; locate and plot pairs of integers and other rational numbers on a coordinate plane.	CC.2.1.6.E.4: Apply and extend previous understandings of numbers to the system of rational numbers.
		5						Live Lab (4)	15			
			2.3	Coordinate Plane						You will be able to plot points on the coordinate plane.	M06.A-N.3.2.3: Solve real-world and mathematical problems by plotting points in all four quadrants of the coordinate plane. Include use of coordinates and absolute value to find distances between points.	CC.2.1.6.E.4: Apply and extend previous understandings of numbers to the system of rational numbers.
			2.3.a		IXL Graph Points	BuzzMath Problems on the Coordinate Plane	IXL Points and Directions		15		M06.A-N.3.2.3: Solve real-world and mathematical problems by plotting points in all four quadrants of the coordinate plane. Include use of coordinates and absolute value to find distances between points.	CC.2.1.6.E.4: Apply and extend previous understandings of numbers to the system of rational numbers.
			2.3.b		Coordinate Plane Quiz	Coordinate Plane Quiz			15		M06.A-N.3.2.3: Solve real-world and mathematical problems by plotting points in all four quadrants of the coordinate plane. Include use of coordinates and absolute value to find distances between points.	CC.2.1.6.E.4: Apply and extend previous understandings of numbers to the system of rational numbers.
		6						Live Lab (5)	15			
			2.4	Units 1-2 Study Guide						Review the key concepts from units 1-2.	Units 1-2 Standards	Units 1-2 Standards
			2.4.a			Units 1-2 Exam			25	Show proficiency on the key concepts from units 1-2.	Units 1-2 Standards	Units 1-2 Standards
			3.1	Ratios						You will be able to describe a ratio between quantities.	M06.A-R.1.1.1: Use ratio language and notation (such as 3 to 4, 3:4, 3/4) to describe a ratio relationship between two quantities. Example 1: "The ratio of girls to boys in a math class is 2:3."	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.

Math 6

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards
		7	3.1.a		Ratios Quiz	Ratios Quiz			10		M06.A-R.1.1.1: Use ratio language and notation (such as 3 to 4, 3/4, 3/4) to describe a ratio relationship between two quantities. Example 1: "The ratio of girls to boys in a math class is 2:3."	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
								Live Lab (6)	15			
			3.2	Ratio Tables						You will be able to find equivalent ratios.	M06.A-R.1.1.3: Construct tables of equivalent ratios relating quantities with whole-number measurements, find missing values in the tables, and/or plot the pairs of values on the coordinate plane.	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
			3.2.a		IXL Ratio Tables	BuzzMath Ratios in Tables & Graphs	Ratio Recipes Quiz		15		M06.A-R.1.1.3: Construct tables of equivalent ratios relating quantities with whole-number measurements, find missing values in the tables, and/or plot the pairs of values on the coordinate plane.	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
			3.2.b			Equivalent Ratios Quiz			15		M06.A-R.1.1.3: Construct tables of equivalent ratios relating quantities with whole-number measurements, find missing values in the tables, and/or plot the pairs of values on the coordinate plane.	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
		8						Live Lab (7)	15			
			3.3	Ratio Graphs						You will be able to plot ratios on a graph.	M06.A-R.1.1.3: Construct tables of equivalent ratios relating quantities with whole-number measurements, find missing values in the tables, and/or plot the pairs of values on the coordinate plane.	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
			3.3.a		IXL Ratio Table and Graph				15		M06.A-R.1.1.3: Construct tables of equivalent ratios relating quantities with whole-number measurements, find missing values in the tables, and/or plot the pairs of values on the coordinate plane.	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
			3.3.b		Ratio Tables and Graphs Quiz	Ratio Tables and Graphs Quiz			15		M06.A-R.1.1.3: Construct tables of equivalent ratios relating quantities with whole-number measurements, find missing values in the tables, and/or plot the pairs of values on the coordinate plane.	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
			3.4	Unit Rate						You will be able to calculate and apply unit rates.	M06.A-R.1.1.2: Find the unit rate a/b associated with a ratio a:b (with b ≠ 0) and use rate language in the context of a ratio relationship.	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
			3.4.a		Unit Rate Slides	Unit Rate Mystery Picture	Unit Rate Quiz		15		M06.A-R.1.1.2: Find the unit rate a/b associated with a ratio a:b (with b ≠ 0) and use rate language in the context of a ratio relationship.	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
		9						Live Lab (8)	15			
			3.5	Proportions						You will be able to solve problems using proportions.	M06.A-R.1.1.4: Solve unit rate problems including those involving unit pricing and constant speed. Example: If it took 7 hours to mow 4 lawns, then at that rate, how long would it take to mow 14 lawns?	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
			3.5.a		Solve Proportions Activity	IXL Ratio and Rates Word Problems	IXL (7th) Solve Proportions Word Problems		15		M06.A-R.1.1.4: Solve unit rate problems including those involving unit pricing and constant speed. Example: If it took 7 hours to mow 4 lawns, then at that rate, how long would it take to mow 14 lawns?	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
			3.6	Percent Proportions						You will be able to find a percent of a quantity.	M06.A-R.1.1.5: Find a percent of a quantity as a rate per 100 (e.g., 30% of a quantity means 30/100 times the quantity); solve problems involving finding the whole, given a part and the percent.	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
			3.6.a		IXL Percent Strip Models	IXL Percent Word Problems	Percent Proportion Mystery Picture		15		M06.A-R.1.1.5: Find a percent of a quantity as a rate per 100 (e.g., 30% of a quantity means 30/100 times the quantity); solve problems involving finding the whole, given a part and the percent.	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
			3.6.b		Percent Proportions Quiz	Percent Proportions Quiz			15		M06.A-R.1.1.5: Find a percent of a quantity as a rate per 100 (e.g., 30% of a quantity means 30/100 times the quantity); solve problems involving finding the whole, given a part and the percent.	CC.2.1.6.D.1: Understand ratio concepts and use ratio reasoning to solve problems.
		10	3.7	Units 1-3 Study Guide						Review the key concepts from units 1-3.	Units 1-3 Standards	Units 1-3 Standards
			3.7.a		Units 1-3 Exam				30	Show proficiency on the key concepts from units 1-3.	Units 1-3 Standards	Units 1-3 Standards
									500			
								Benchmark	25			
			4.1	Numerical Expressions						You will be able to write and evaluate numerical expressions with whole-number exponents.	M06.E.1.1.1: Write and evaluate numerical expressions involving whole-number exponents.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.
			4.1.a		Exponents Bingo	BuzzMath Evaluating the Order of Operations	Numerical Expressions Quiz		15		M06.E.1.1.1: Write and evaluate numerical expressions involving whole-number exponents.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.
			4.2	Evaluate Expressions						You will be able to evaluate algebraic expressions.	M06.E.1.1.1: Write and evaluate numerical expressions involving whole-number exponents. Example: Evaluate expressions at specific values of their variables.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.
			4.2.a		Evaluate Expressions Quiz	Evaluate Expressions Quiz	Evaluate Expressions Quiz		20		M06.E.1.1.1: Write and evaluate numerical expressions involving whole-number exponents. Example: Evaluate expressions at specific values of their variables.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.
		2						Live Lab (1)	15			
			4.3	Algebraic Expressions						You will be able to read and write algebraic expressions.	M06.E.1.1.2: Write algebraic expressions from verbal descriptions. Example: Express the description "five less than twice a number" as an algebraic expression.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.
			4.3.a		Expressions Matching Game	Expressions Matching Game			15		M06.E.1.1.2: Write algebraic expressions from verbal descriptions. Example: Express the description "five less than twice a number" as an algebraic expression.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.
			4.3.b		Algebraic Expressions Quiz	Algebraic Expressions Quiz	Algebraic Expressions Quiz		20		M06.E.1.1.2: Write algebraic expressions from verbal descriptions. Example: Express the description "five less than twice a number" as an algebraic expression.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.
			4.3.c		IXL Expressions Word Problems		IXL Write Variable Expressions: Word Problems		15		M06.E.1.1.2: Write algebraic expressions from verbal descriptions. Example: Express the description "five less than twice a number" as an algebraic expression.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.

Math 6

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards	
2		3						Live Lab (2)	15				
		4						Live Lab (3)	15				
		4.4	4.4	Equivalent Expressions						You will be able to generate equivalent expressions using properties.	M06.B-E.1.1.5: Apply the properties of operations to generate equivalent expressions. Example 1: Apply the distributive property to the expression $3(2 + 4)$.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.	
		4.4.a	4.4.a	The Distributive Property Swim	The Distributive Property Swim	BuzzMath The Distributive Property	Distributive Property Bingo		10		M06.B-E.1.1.5: Apply the properties of operations to generate equivalent expressions. Example 1: Apply the distributive property to the expression $3(2 + 4)$.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.	
		4.4.b	4.4.b			Equivalent Expressions Quiz			15		M06.B-E.1.1.5: Apply the properties of operations to generate equivalent expressions. Example 1: Apply the distributive property to the expression $3(2 + 4)$.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.	
		4.5	4.5	Unit 4 Study Guide							Review the key concepts from unit 4.	Unit 4 Standards	Unit 4 Standards
		4.5.a	4.5.a			Unit 4 Exam			30	Show proficiency on the key concepts from unit 4.	Unit 4 Standards	Unit 4 Standards	
		5						Live Lab (4)	15				
		5.1	5.1	Testing Solutions							You will be able to test numbers in equations and inequalities to see if they are solutions.	M06.E-2.1.1: Use substitution to determine whether a given number in a specified set makes an equation or inequality true.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.
		5.1.a	5.1.a	Testing Solutions Quiz	Testing Solutions Quiz	Testing Solutions Quiz	Testing Solutions Quiz		20		M06.E-2.1.1: Use substitution to determine whether a given number in a specified set makes an equation or inequality true.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.	
		5.2	5.2	Solve One-Step Equations							You will be able to solve one-step equations.	M06.E-2.1.3: Solve real-world and mathematical problems by writing and solving equations of the form $x + p = q$ and $px + q = r$ for cases in which x , p , q , and r are all non-negative rational numbers.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.
		5.2.a	5.2.a	Solve Equations Slides		Solve Equations Mystery Picture			15		M06.E-2.1.3: Solve real-world and mathematical problems by writing and solving equations of the form $x + p = q$ and $px + q = r$ for cases in which x , p , q , and r are all non-negative rational numbers.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.	
		5.3	5.3	Write One-Step Equations							You will be able to write and solve one-step equations.	M06.E-2.1.3: Solve real-world and mathematical problems by writing and solving equations of the form $x + p = q$ and $px + q = r$ for cases in which x , p , q , and r are all non-negative rational numbers.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.
		5.3.a	5.3.a	IXL Write Equations	IXL Write Equations	BuzzMath: Writing Algebraic Equations	IXL Solve Equation Word Problems		15		M06.E-2.1.3: Solve real-world and mathematical problems by writing and solving equations of the form $x + p = q$ and $px + q = r$ for cases in which x , p , q , and r are all non-negative rational numbers.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.	
		5.3.b	5.3.b	Equations Quiz	Equations Quiz	Equations Quiz	Equations Quiz		15		M06.E-2.1.3: Solve real-world and mathematical problems by writing and solving equations of the form $x + p = q$ and $px + q = r$ for cases in which x , p , q , and r are all non-negative rational numbers.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.	
		6						Live Lab (5)	15				
		5.4	5.4	Independent & Dependent Variables							You will be able to analyze independent and dependent variables.	M06.E-3.1.1: Write an equation to express the relationship between the dependent and independent variables. Example: In a problem involving motion at a constant speed of 65 units, write the equation that represents the relationship between the distance and time.	CC.2.2.6.B.3: Represent and analyze quantitative relationships between dependent and independent variables.
		5.4.a	5.4.a	IXL Identify Variables		Independent Dependent Variables Activity			15		M06.E-3.1.1: Write an equation to express the relationship between the dependent and independent variables. Example: In a problem involving motion at a constant speed of 65 units, write the equation that represents the relationship between the distance and time.	CC.2.2.6.B.3: Represent and analyze quantitative relationships between dependent and independent variables.	
		5.4.b	5.4.b			Independent & Dependent Quiz			25		M06.E-3.1.1: Write an equation to express the relationship between the dependent and independent variables. Example: In a problem involving motion at a constant speed of 65 units, write the equation that represents the relationship between the distance and time.	CC.2.2.6.B.3: Represent and analyze quantitative relationships between dependent and independent variables.	
		7						Live Lab (6)	15				
	5.5	5.5	Units 4-5 Study Guide							Review the key concepts from units 4-5.	Units 4-5 Standards	Units 4-5 Standards	
	5.5.a	5.5.a			Units 4-5 Exam			30	Show proficiency on the key concepts from units 4-5.	Units 4-5 Standards	Units 4-5 Standards		
	6.1	6.1	Write Inequalities							You will be able to write inequalities for situations.	M06.E-2.1.4: Write an inequality of the form $x > c$ or $x < c$ to represent a constraint or condition in a real-world or mathematical problem and/or represent solutions of such inequalities on a number line.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.	
	6.1.a	6.1.a	Writing Inequalities Mystery Picture	Writing Inequalities Mystery Picture	BuzzMath Writing Inequalities	Writing Inequalities Mystery Picture		15		M06.E-2.1.4: Write an inequality of the form $x > c$ or $x < c$ to represent a constraint or condition in a real-world or mathematical problem and/or represent solutions of such inequalities on a number line.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.		
	8						Live Lab (7)	15					
	6.2	6.2	Graph Inequalities							You will be able to write and graph inequalities.	M06.E-2.1.4: Write an inequality of the form $x > c$ or $x < c$ to represent a constraint or condition in a real-world or mathematical problem and/or represent solutions of such inequalities on a number line.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.	
	6.2.a	6.2.a			IXL Write and Graph Inequalities Word Problems			15		M06.E-2.1.4: Write an inequality of the form $x > c$ or $x < c$ to represent a constraint or condition in a real-world or mathematical problem and/or represent solutions of such inequalities on a number line.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.		
	6.2.b	6.2.b	Inequalities Quiz	Inequalities Quiz	Inequalities Quiz	Inequalities Quiz		20		M06.E-2.1.4: Write an inequality of the form $x > c$ or $x < c$ to represent a constraint or condition in a real-world or mathematical problem and/or represent solutions of such inequalities on a number line.	CC.2.2.6.B.2: Understand the process of solving a one-variable equation or inequality and apply to real-world and mathematical problems.		
	9						Live Lab (8)	15					
	6.3	6.3	Units 4-6 Study Guide							Review the key concepts from units 4-6.	Units 4-6 Standards	Units 4-6 Standards	

Math 6

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards	
			6.3.a			Units 4-6 Exam			30	Show proficiency on the concepts from units 4-6.	Units 4-6 Standards	Units 4-6 Standards	
									500				
		1				Q3-4 Paths in progress		Benchmark	25				
7			7.1	Area						You will be able to calculate the area of figures.	M06-C-G.1.1.1: Determine the area of triangles and special quadrilaterals (i.e., square, rectangle, parallelogram, rhombus, and trapezoid). Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
			7.1.a		Area Quiz				20		M06-C-G.1.1.1: Determine the area of triangles and special quadrilaterals (i.e., square, rectangle, parallelogram, rhombus, and trapezoid). Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
		2						Live Lab (1)	15				
			7.2	Area of Irregular Figures						You will be able to calculate the area of irregular figures.	M06-C-G.1.1.2: Determine the area of irregular or compound polygons. Example: Find the area of a room in the shape of an irregular polygon by composing and/or decomposing.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
			7.2.a						15		M06-C-G.1.1.2: Determine the area of irregular or compound polygons. Example: Find the area of a room in the shape of an irregular polygon by composing and/or decomposing.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
			7.2.b		Area of Irregular Figures Quiz				15			M06-C-G.1.1.2: Determine the area of irregular or compound polygons. Example: Find the area of a room in the shape of an irregular polygon by composing and/or decomposing.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.
		3						Live Lab (2)	15				
		7.3	Polygons on the Coordinate Plane						You will be able to find area using the coordinate plane.	M06-C-G.1.1.4: Given coordinates for the vertices of a polygon in the plane, use the coordinates to find side lengths and area of the polygon (limited to triangles and special quadrilaterals). Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.		
		7.3.a		Area on the Coordinate Plane Quiz					20	M06-C-G.1.1.4: Given coordinates for the vertices of a polygon in the plane, use the coordinates to find side lengths and area of the polygon (limited to triangles and special quadrilaterals). Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.		
8			8.1	Three-Dimensional Figures and Nets						You will be able to identify 3-dimensional figures and nets.	M06-C-G.1.1.5: Represent three-dimensional figures using nets made of rectangles and triangles.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
			8.1.a						20		M06-C-G.1.1.5: Represent three-dimensional figures using nets made of rectangles and triangles.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
		4						Live Lab (3)	15				
			8.2	Surface Area						You will be able to calculate the surface area of prisms.	M06-C-G.1.1.6: Determine the surface area of triangular and rectangular prisms (including cubes). Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
			8.2.a		Surface Area Quiz				20		M06-C-G.1.1.6: Determine the surface area of triangular and rectangular prisms (including cubes). Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
			8.3	Volume						You will be able to find the volume of rectangular prisms.	M06-C-G.1.1.3: Determine the volume of right rectangular prisms with fractional edge lengths. Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
			8.3.a						20		M06-C-G.1.1.3: Determine the volume of right rectangular prisms with fractional edge lengths. Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
	5						Live Lab (4)	15					
		8.4	Units 7-8 Study Guide							Review the key concepts from units 7-8.	Units 7-8 Standards	Units 7-8 Standards	
		8.4.a		Units 7-8 Exam					30	Show proficiency on the concepts from units 7-8.	Units 7-8 Standards	Units 7-8 Standards	
3		6						Live Lab (5)	15				
			9.1	Mean, Median, Mode, and Range						You will be able to find mean, median, mode, & range.	M06-D-S.1.1.2: Determine quantitative measures of center (e.g., median, mean, mode) and variability (e.g., range, interquartile range, mean absolute deviation).	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by displaying, analyzing, and summarizing data.	
			9.1.a						20		M06-D-S.1.1.2: Determine quantitative measures of center (e.g., median, mean, mode) and variability (e.g., range, interquartile range, mean absolute deviation).	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by displaying, analyzing, and summarizing data.	
			9.1.b		Mean, Median, Mode, and Range Quiz				20		M06-D-S.1.1.2: Determine quantitative measures of center (e.g., median, mean, mode) and variability (e.g., range, interquartile range, mean absolute deviation).	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by displaying, analyzing, and summarizing data.	
		7						Live Lab (6)	15				
			9.2	Histograms						You will be able to read and interpret histograms.	M06-D-S.1.1.1: Display numerical data in plots on a number line, including line plots, histograms, and box-and-whisker plots.	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by displaying, analyzing, and summarizing data.	
			9.2.a						15		M06-D-S.1.1.1: Display numerical data in plots on a number line, including line plots, histograms, and box-and-whisker plots.	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by displaying, analyzing, and summarizing data.	
		9.2.b		Histograms Quiz				15		M06-D-S.1.1.1: Display numerical data in plots on a number line, including line plots, histograms, and box-and-whisker plots.	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by displaying, analyzing, and summarizing data.		

Math 6

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards			
9		8	9.3	Box and Whisker Plots						You will be able to analyze box-and-whisker plots.	M06-D-S.1.1.1: Display numerical data in plots on a number line, including line plots, histograms, and box-and-whisker plots. M06-D-S.1.1.2: Determine quantitative measures of center (e.g., mean, median, mode) and variability (e.g., range, interquartile range, mean absolute deviation).	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by describing, analyzing, and summarizing data.			
			9.3.a	Box-and-Whisker Plots Quiz					20			M06-D-S.1.1.1: Display numerical data in plots on a number line, including line plots, histograms, and box-and-whisker plots. M06-D-S.1.1.2: Determine quantitative measures of center (e.g., mean, median, mode) and variability (e.g., range, interquartile range, mean absolute deviation).	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by describing, analyzing, and summarizing data.		
			9.3.b						15	Live Lab (7)			M06-D-S.1.1.1: Display numerical data in plots on a number line, including line plots, histograms, and box-and-whisker plots. M06-D-S.1.1.2: Determine quantitative measures of center (e.g., mean, median, mode) and variability (e.g., range, interquartile range, mean absolute deviation).	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by describing, analyzing, and summarizing data.	
			9.4	Mean Absolute Deviation							20	You will be able to calculate the mean absolute deviation.	M06-D-S.1.1.1: Display numerical data in plots on a number line, including line plots, histograms, and box-and-whisker plots. M06-D-S.1.1.2: Determine quantitative measures of center (e.g., mean, median, mode) and variability (e.g., range, interquartile range, mean absolute deviation).	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by describing, analyzing, and summarizing data.	
			9.4.a							20		M06-D-S.1.1.2: Determine quantitative measures of center (e.g., median, mean, mode) and variability (e.g., range, interquartile range, mean absolute deviation).	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by describing, analyzing, and summarizing data.		
			9.4.b	Interpret MAD Quiz							15		M06-D-S.1.1.2: Determine quantitative measures of center (e.g., median, mean, mode) and variability (e.g., range, interquartile range, mean absolute deviation).	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by describing, analyzing, and summarizing data.	
			9								15	Live Lab (8)		M06-D-S.1.1.2: Determine quantitative measures of center (e.g., median, mean, mode) and variability (e.g., range, interquartile range, mean absolute deviation).	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by describing, analyzing, and summarizing data.
			9.5	Choose the Best Measure								You will be able to choose the best measures to fit data.	M06-D-S.1.1.4: Relate the choice of measures of center and variability to the shape of the data distribution and the context in which the data were gathered.	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by describing, analyzing, and summarizing data.	
			9.5.a	Choose the Best Measure Quiz							20		M06-D-S.1.1.4: Relate the choice of measures of center and variability to the shape of the data distribution and the context in which the data were gathered.	CC.2.4.6.B.1: Demonstrate an understanding of statistical variability by describing, analyzing, and summarizing data.	
			10			9.6	Unit 9 Study Guide						Review the key concepts from unit 9.	Unit 9 Standards	Unit 9 Standards
			9.6.a	Unit 9 Exam					30	Show proficiency on the key concepts from unit 9.	Unit 9 Standards	Unit 9 Standards			
									500						
10			1												
			10.1	Math 6 Course Review Lesson					Benchmark	25	Review the key concepts for the numbers and ratios PSSA eligible content.	M06-A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions.	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide.		
			10.1.a	Numbers and Operations Study Guide						25	Practice the key concepts from the numbers and operations PSSA eligible content.	M06-A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions.	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide.		
			10.1.b	IXL Numbers and Operations						15	Practice the key concepts from the numbers and operations PSSA eligible content.	M06-A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions.	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide.		
			10.1.c	Numbers and Operations Quiz						20	Show proficiency on the key concepts from the numbers and operations PSSA eligible content.	M06-A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions.	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide.		
			10.1.d	Numbers and Operations Open Ended						15	Show proficiency on the key concepts from the numbers and operations PSSA eligible content.	M06-A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions.	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide.		
			2	Math 6 Course Review Lesson								Review the key concepts for the equations and inequalities PSSA eligible content.	M06-A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions.	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide.	
			10.2.a	Equations and Inequalities Study Guide							25	Practice the key concepts from the equations and inequalities PSSA eligible content.	M06-B-E.1.1.1: Write and evaluate numerical expressions involving whole-number exponents. M06-B-E.1.1.2: Write algebraic expressions from verbal.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.	
			10.2.b	IXL Equations and Inequalities							15	Practice the key concepts from the equations and inequalities PSSA eligible content.	M06-B-E.1.1.1: Write and evaluate numerical expressions involving whole-number exponents. M06-B-E.1.1.2: Write algebraic expressions from verbal.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.	
			10.2.c	Equations and Inequalities Quiz							20	Show proficiency on the key concepts from the equations and inequalities PSSA eligible content.	M06-B-E.1.1.1: Write and evaluate numerical expressions involving whole-number exponents. M06-B-E.1.1.2: Write algebraic expressions from verbal.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.	
			10.2.d	Equations and Inequalities Open Ended							15	Show proficiency on the key concepts from the equations and inequalities PSSA eligible content.	M06-B-E.1.1.1: Write and evaluate numerical expressions involving whole-number exponents. M06-B-E.1.1.2: Write algebraic expressions from verbal.	CC.2.2.6.B.1: Apply and extend previous understandings of arithmetic to algebraic expressions.	
			3	Math 6 Course Review Lesson								Review the key concepts for the geometry and data PSSA eligible content.	M06-A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions. Example 1: Given a story context.	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide.	
			10.3.a	Geometry and Data Study Guide							25	Practice the key concepts from the geometry and data PSSA eligible content.	M06-C-G.1.1.1: Determine the area of triangles and special quadrilaterals (i.e., square, rectangle, parallelogram, rhombus, and trapezoid). Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
			10.3.b	IXL Geometry and Data							15	Practice the key concepts from the geometry and data PSSA eligible content.	M06-C-G.1.1.1: Determine the area of triangles and special quadrilaterals (i.e., square, rectangle, parallelogram, rhombus, and trapezoid). Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.	
10.3.c	Geometry and Data Quiz							20	Show proficiency on the key concepts from the geometry and data PSSA eligible content.	M06-C-G.1.1.1: Determine the area of triangles and special quadrilaterals (i.e., square, rectangle, parallelogram, rhombus, and trapezoid). Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.				
10.3.d	Geometry and Data Open Ended							15	Show proficiency on the key concepts from the geometry and data PSSA eligible content.	M06-C-G.1.1.1: Determine the area of triangles and special quadrilaterals (i.e., square, rectangle, parallelogram, rhombus, and trapezoid). Formulas will be provided.	CC.2.3.6.A.1: Apply appropriate tools to solve real-world and mathematical problems involving area, surface area.				
4	Math 6 Course Review Lesson									Review the key concepts for the PSSA eligible content.	M06-A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions. Example 1: Given a story context.	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide.			

Math 6

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards
4			10.4.a		Math 6 Exam Part A				25	Show proficiency on the key concepts for the PSSA eligible content.	M06.A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions. Example 1: Given a story context	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide
			10.4.b		Math 6 Exam Part B				25	Show proficiency on the key concepts for the PSSA eligible content.	M06.A-N.1.1.1: Interpret and compute quotients of fractions (including mixed numbers), and solve word problems involving division of fractions by fractions. Example 1: Given a story context	CC.2.1.6.E.1: Apply and extend previous understandings of multiplication and division to divide
		5		PSSA Testing								
		6						Live Lab (5)	15			
		11	11.1	Reduce Fractions						Use common factors to reduce fractions.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational
		11	11.1.a		Reduce fractions assignment				20		M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational
		7						Live Lab (6)	15			
		11	11.2	Add and Subtract Fractions - Like Denominators						Add and subtract fractions with like denominators.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational
		11	11.2.a		Like Denominators Quiz				20		M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational
		11	11.2.b		Like Denominators Assignment				15		M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational
		8						Live Lab (7)	15			
		12	12.1	Add and Subtract Fractions - Unlike Denominators						Add and subtract fractions with unlike denominators.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational
		12	12.1.a		Unlike Denominators Quiz				20		M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational
		12	12.1.b		Unlike Denominators Assignment				15		M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational
	9						Live Lab (8)	15				
	12	12.2	Add and Subtract Mixed Numbers - Like Denominators only						Add and subtract mixed numbers with like denominators.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational	
	12	12.2.a		Add and Subtract Mixed Numbers Quiz				20		M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational	
	10	12.3	Units 11-12 Study Guide						Review the key concepts from units 11-12.	Units 11-12 Standards		
	12	12.3.a		Units 11-12 Exam					Show proficiency on the key concepts from units 11-12.	Units 11-12 Standards		
									500			

Math 7

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards	
		1						Benchmark	25				
1		1.1		Add and Subtract Integers						You will be able to add and subtract integers using number lines.	M07.A-N.1.1.2 Represent addition and subtraction on a horizontal or vertical number line.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
		1.1.a			Integers on a Number Line Quiz	IXL Add Integers on a Number Line	IXL Subtract Integers on a Number Line		15		M07.A-N.1.1.2 Represent addition and subtraction on a horizontal or vertical number line.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
		1.2		Add & Subtract Decimals						You will be able to add and subtract decimals.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
		1.2.a			Add & Subtract Decimals Quiz	Add & Subtract Decimals Quiz	Add & Subtract Decimals Quiz		15		M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
		2						Live Lab (1)	15				
		1.3		Add & Subtract Fractions						You will be able to add and subtract fractions.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
		1.3.a			Add & Subtract Fractions Notebook	Add & Subtract Fractions Notebook	Add & Subtract Fractions Notebook		20		M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
		1.4		Rational Numbers as Decimals						You will be able to represent rational numbers (fractions) as decimals.	M07.A-N.1.1.3 Apply properties of operations to multiply and divide rational numbers, including real-world contexts; demonstrate that the decimal form of a rational number.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
		1.4.a			Fractions to Decimals Notebook	BuzzMath Convert Rational Numbers to Decimals	Fractional Football Notebook		15		M07.A-N.1.1.3 Apply properties of operations to multiply and divide rational numbers, including real-world contexts; demonstrate that the decimal form of a rational number.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
		3						Live Lab (2)	15				
		1.5		Multiply Rational Numbers						You will be able to multiply rational numbers.	M07.A-N.1.1.3 Apply properties of operations to multiply and divide rational numbers, including real-world contexts; demonstrate that the decimal form of a rational number.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
		1.5.a			Multiply Rational Numbers Quiz	Multiply Rational Numbers Quiz				15		M07.A-N.1.1.3 Apply properties of operations to multiply and divide rational numbers, including real-world contexts; demonstrate that the decimal form of a rational number.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.
		1.6		Divide Rational Numbers						You will be able to divide rational numbers.	M07.A-N.1.1.3 Apply properties of operations to multiply and divide rational numbers, including real-world contexts; demonstrate that the decimal form of a rational number.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
1.6.a			Divide Rational Numbers Notebook	Divide Rational Numbers Quiz	Ninja Turtle Challenge Notebook		15		M07.A-N.1.1.3 Apply properties of operations to multiply and divide rational numbers, including real-world contexts; demonstrate that the decimal form of a rational number.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.			
1.7		Unit 1 Study Guide						Review the key concepts from unit 1.	Unit 1 Standards	Unit 1 Standards			
1.7.a			Unit 1 Exam					30	Show proficiency on the key concepts from unit 1.	Unit 1 Standards	Unit 1 Standards		
1	2	4					Live Lab (3)	15					
		2.1		Ratios & Unit Rate					You will be able to describe a ratio relationship between two quantities and solve for unit rates.	M07.A-R.1.1.1 Compute unit rates associated with ratios of fractions, including ratios of lengths, areas, and other quantities measured in like or different units. Example: If a	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.		
		2.1.a			Unit Rates Quiz	BuzzMath Rate Problems	IXL Compare Rates		15		M07.A-R.1.1.1 Compute unit rates associated with ratios of fractions, including ratios of lengths, areas, and other quantities measured in like or different units. Example: If a	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.	
		2.2		Unit Rate with Fractions					You will be able to compute unit rate with fractions.	M07.A-R.1.1.1 Compute unit rates associated with ratios of fractions, including ratios of lengths, areas, and other quantities measured in like or different units. Example: If a	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.		
		2.2.a			IXL Unit Rates with Fractions	Unit Rates with Fractions Quiz	Rate Riddle Notebook		15		M07.A-R.1.1.1 Compute unit rates associated with ratios of fractions, including ratios of lengths, areas, and other quantities measured in like or different units. Example: If a	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.	
		5						Live Lab (4)	15				
		2.3		Tables & Proportionality					You will be able to identify proportional relationships.	M07.A-R.1.1.2 Determine whether two quantities are proportionally related (e.g., by testing for equivalent ratios in a table, graphing on a coordinate plane and observing whether	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.		
		2.3.a			IXL Proportional Tables	Proportional Tables Notebook				15		M07.A-R.1.1.2 Determine whether two quantities are proportionally related (e.g., by testing for equivalent ratios in a table, graphing on a coordinate plane and observing whether	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.
		2.3.b			Proportionality Mystery Picture		Tables & Proportionality Quiz		15		M07.A-R.1.1.2 Determine whether two quantities are proportionally related (e.g., by testing for equivalent ratios in a table, graphing on a coordinate plane and observing whether	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.	
		6						Live Lab (5)	15				
2.4		Equations & Proportionality					You will be able to use equations for proportional relationships.	M07.A-R.1.1.2 Determine whether two quantities are proportionally related (e.g., by testing for equivalent ratios in a table, graphing on a coordinate plane and observing whether	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.				
2.4.a			Equations & Proportionality Quiz	Equations & Proportionality Notebook				20		M07.A-R.1.1.2 Determine whether two quantities are proportionally related (e.g., by testing for equivalent ratios in a table, graphing on a coordinate plane and observing whether	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.		
2.5		Graphs & Proportionality					You will be able to interpret proportional relationships from graphs.	M07.A-R.1.1.2 Determine whether two quantities are proportionally related (e.g., by testing for equivalent ratios in a table, graphing on a coordinate plane and observing whether	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.				

Math 7

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards	
3	7		2.5.a		Graphs & Proportionality Quiz	BuzzMath Proportional Relationships	Graphs & Proportionality Quiz		20		M07.A-R.1.1.2 Determine whether two quantities are proportionally related (e.g., by testing for equivalent ratios in a table, graphing on a coordinate plane and observing whether	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.	
			2.5.b		Interpret Proportional Relationships Notebook	IXL Interpret Proportional Relationships			15		M07.A-R.1.1.2 Determine whether two quantities are proportionally related (e.g., by testing for equivalent ratios in a table, graphing on a coordinate plane and observing whether	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.	
		2.6	Units 1-2 Study Guide					Live Lab (6)	15	Review the key concepts from units 1-2.	Units 1-2 Standards	Units 1-2 Standards	
		2.6.a		Units 1-2 Exam						25	Show proficiency on the key concepts from units 1-2.	Units 1-2 Standards	Units 1-2 Standards
		8						Live Lab (7)	15				
		3.1	Solve Proportions							You will be able to solve problems using proportions.	M07.A-R.1.1.6 Use proportional relationships to solve multi-step ratio and percent problems. Examples: simple interest, tax, markups and markdowns, gratuities and commissions.	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.	
		3.1.a		Proportions Math Libs Google Slides			IXL Proportions Word Problems		15		M07.A-R.1.1.6 Use proportional relationships to solve multi-step ratio and percent problems. Examples: simple interest, tax, markups and markdowns, gratuities and commissions.	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.	
		3.2	Solve Percent Problems							You will be able to use percents to solve problems.	M07.A-R.1.1.6 Use proportional relationships to solve multi-step ratio and percent problems. Examples: simple interest, tax, markups and markdowns, gratuities and commissions.	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.	
		3.2.a		Percent Stickers Google Sheet	BuzzMath Using Percents	Percent Problems Quiz		15		M07.A-R.1.1.6 Use proportional relationships to solve multi-step ratio and percent problems. Examples: simple interest, tax, markups and markdowns, gratuities and commissions.	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.		
		9						Live Lab (8)	15				
		3.3	Percent of Change & Simple Interest						You will be able to calculate percent of change and simple interest.	M07.A-R.1.1.6 Use proportional relationships to solve multi-step ratio and percent problems. Examples: simple interest, tax, markups and markdowns, gratuities and commissions.	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.		
		3.3.a		Percent of Change Notebook	IXL Percent of Change Word Problems	Percent of Change Quiz		15		M07.A-R.1.1.6 Use proportional relationships to solve multi-step ratio and percent problems. Examples: simple interest, tax, markups and markdowns, gratuities and commissions.	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.		
		3.3.b			Simple Interest Quiz			15		M07.A-R.1.1.6 Use proportional relationships to solve multi-step ratio and percent problems. Examples: simple interest, tax, markups and markdowns, gratuities and commissions.	CC.2.1.7.D.1 Analyze proportional relationships and use them to model and solve real world and mathematical problems.		
	10		3.4	Units 1-3 Study Guide					Review the key concepts from units 1-3.	Units 1-3 Standards	Units 1-3 Standards		
			3.4.a		Units 1-3 Exam					30	Show proficiency on the key concepts from units 1-3.	Units 1-3 Standards	Units 1-3 Standards
									500				
4	1		4.1	Estimation				Benchmark	25				
			4.1.a		IXL Reasonable Answers					15	You will be able to estimate to solve problems.	M07.B-E.2.3.1 Determine the reasonableness of answer(s) or interpret the solution(s) in the context of the problem. Example: If you want to place a towel bar that is 9 3/4 inches long in the	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		4.2	Factor & Expand							You will be able to factor and expand (multiply) to identify equivalent expressions.	M07.B-E.1.1.1 Apply properties of operations to add, subtract, factor, and expand linear expressions with rational coefficients. Example 1: The expression $1/2 + (x + 6)$ is equivalent to $1/2 + x$.		
		4.2.a		Distributive Property Slides	BuzzMath Distributive Property	Distributive Property Assignment		15		M07.B-E.1.1.1 Apply properties of operations to add, subtract, factor, and expand linear expressions with rational coefficients. Example 1: The expression $1/2 + (x + 6)$ is equivalent to $1/2 + x$.			
		4.2.b		Apply with Area and Perimeter Quiz	Apply with Area and Perimeter Quiz	Apply with Area and Perimeter Quiz		15		M07.B-E.1.1.1 Apply properties of operations to add, subtract, factor, and expand linear expressions with rational coefficients. Example 1: The expression $1/2 + (x + 6)$ is equivalent to $1/2 + x$.			
		2					Live Lab (1)	15					
		4.3	Add & Subtract Expressions							You will be able to add & subtract algebraic expressions.	M07.B-E.1.1.1 Apply properties of operations to add, subtract, factor, and expand linear expressions with rational coefficients. Example 1: The expression $1/2 + (x + 6)$ is equivalent to $1/2 + x$.	CC.2.2.7.B.1 Apply properties of operations to generate equivalent expressions.	
		4.3.a		IXL Equivalent Expressions	Equivalent Expressions Mystery Picture			15		M07.B-E.1.1.1 Apply properties of operations to add, subtract, factor, and expand linear expressions with rational coefficients. Example 1: The expression $1/2 + (x + 6)$ is equivalent to $1/2 + x$.	CC.2.2.7.B.1 Apply properties of operations to generate equivalent expressions.		
		4.3.b		Algebraic Expressions Quiz	Algebraic Expressions Quiz	Algebraic Expressions Quiz		15		M07.B-E.2.1.1 Apply properties of operations to calculate with numbers in any form; convert between forms as appropriate. Example: If a woman making \$25 an hour gets a 10% raise.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.		
	4.4	Equivalent Forms							You will be able to convert numbers in problems solving.	M07.B-E.2.1.1 Apply properties of operations to calculate with numbers in any form; convert between forms as appropriate. Example: If a woman making \$25 an hour gets a 10% raise.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.		
		3					Live Lab (2)	15					

Math 7

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards	
2		4						Live Lab (3)	15				
		4.5	Unit 4 Study Guide							Review the key concepts from unit 4.	Unit 4 Standards	Unit 4 Standards	
		4.5.a							20	Show proficiency on the key concepts from unit 4.	Unit 4 Standards	Unit 4 Standards	
		5.1	Solve One-Step Equations								You will be able to solve one-step equations.	M07.B-E.2.2.1 Solve word problems leading to equations of the form $px + q = r$ and $p(x + q) = r$, where p , q , and r are specific rational numbers. Example: The perimeter of a	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.1.a		Equations Mystery Picture	BuzzMath One-Step Equations	IXL Solve one-step equations			15		M07.B-E.2.2.1 Solve word problems leading to equations of the form $px + q = r$ and $p(x + q) = r$, where p , q , and r are specific rational numbers. Example: The perimeter of a	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.	
		5.2	Solve Multi-Step Equations								You will be able to solve multi-step equations.	M07.B-E.2.2.1 Solve word problems leading to equations of the form $px + q = r$ and $p(x + q) = r$, where p , q , and r are specific rational numbers. Example: The perimeter of a	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.2.a		Solve Multi-Step Equations Quiz		Multi-Step Equations Maze				20		M07.B-E.2.2.1 Solve word problems leading to equations of the form $px + q = r$ and $p(x + q) = r$, where p , q , and r are specific rational numbers. Example: The perimeter of a	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5						Live Lab (4)	15		You will be able to write and solve equations from word problems.	M07.B-E.2.2.1 Solve word problems leading to equations of the form $px + q = r$ and $p(x + q) = r$, where p , q , and r are specific rational numbers. Example: The perimeter of a	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.3	Write & Solve Equations									M07.B-E.2.2.1 Solve word problems leading to equations of the form $px + q = r$ and $p(x + q) = r$, where p , q , and r are specific rational numbers. Example: The perimeter of a	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.3.a		Write and Solve Equations Assignment	Write and Solve Equations Assignment	Write and Solve Equations Assignment				15		M07.B-E.2.2.1 Solve word problems leading to equations of the form $px + q = r$ and $p(x + q) = r$, where p , q , and r are specific rational numbers. Example: The perimeter of a	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.3.b				Write and Solve Equations Quiz				20		M07.B-E.2.2.1 Solve word problems leading to equations of the form $px + q = r$ and $p(x + q) = r$, where p , q , and r are specific rational numbers. Example: The perimeter of a	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.4	Solve Inequalities								You will be able to solve inequalities.	M07.B-E.2.2.2 Solve word problems leading to inequalities of the form $px + q > r$ or $px + q < r$, where p , q , and r are specific rational numbers, and graph the solution set of the inequality.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.4.a		IXL Solve Inequalities	Buzzmath Two-Step Inequalities	Solve Inequalities Mystery Picture				15		M07.B-E.2.2.2 Solve word problems leading to inequalities of the form $px + q > r$ or $px + q < r$, where p , q , and r are specific rational numbers, and graph the solution set of the inequality.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		6						Live Lab (5)	15		You will be able to graph inequalities on a number line.	M07.B-E.2.2.2 Solve word problems leading to inequalities of the form $px + q > r$ or $px + q < r$, where p , q , and r are specific rational numbers, and graph the solution set of the inequality.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.5	Graph Inequalities									M07.B-E.2.2.2 Solve word problems leading to inequalities of the form $px + q > r$ or $px + q < r$, where p , q , and r are specific rational numbers, and graph the solution set of the inequality.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.5.a		Graph Inequalities Assignment		IXL Graph solutions to two-step inequalities				15		M07.B-E.2.2.2 Solve word problems leading to inequalities of the form $px + q > r$ or $px + q < r$, where p , q , and r are specific rational numbers, and graph the solution set of the inequality.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.6	Write Inequalities								You will be able to write and interpret inequalities.	M07.B-E.2.2.2 Solve word problems leading to inequalities of the form $px + q > r$ or $px + q < r$, where p , q , and r are specific rational numbers, and graph the solution set of the inequality.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.6.a			Write, Solve, and Graph Slides		Write, Solve, and Graph Assignment			15		M07.B-E.2.2.2 Solve word problems leading to inequalities of the form $px + q > r$ or $px + q < r$, where p , q , and r are specific rational numbers, and graph the solution set of the inequality.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		5.6.b		Inequalities Quiz	Inequalities Quiz	Inequalities Quiz				20		M07.B-E.2.2.2 Solve word problems leading to inequalities of the form $px + q > r$ or $px + q < r$, where p , q , and r are specific rational numbers, and graph the solution set of the inequality.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
		7						Live Lab (6)	15				
	5.7	Units 4-5 Study Guide								Review the key concepts from units 4-5.	Units 4-5 Standards	Units 4-5 Standards	
	5.7.a								25	Show proficiency on the key concepts from units 4-5.	Units 4-5 Standards	Units 4-5 Standards	
	6.1	Angle Pairs								You will be able to identify and calculate pairs of angles.	M07.C-G.2.1.1 Identify and use properties of supplementary, complementary, and adjacent angles in a multistep problem to write and solve simple equations for an unknown angle in a	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.	
	6.1.a		Angle Pairs Assignment	Angle Pairs Assignment	IXL Angle Pairs				15		M07.C-G.2.1.1 Identify and use properties of supplementary, complementary, and adjacent angles in a multistep problem to write and solve simple equations for an unknown angle in a	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.	
	8						Live Lab (7)	15			M07.C-G.2.1.1 Identify and use properties of supplementary, complementary, and adjacent angles in a multistep problem to write and solve simple equations for an unknown angle in a	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.	
	6.1.b				Angle Pairs Quiz				15		M07.C-G.2.1.1 Identify and use properties of supplementary, complementary, and adjacent angles in a multistep problem to write and solve simple equations for an unknown angle in a	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.	
	6.2	Transversals								You will be able to find angle measures using transversals.	M07.C-G.2.1.2 Identify and use properties of angles formed when two parallel lines are cut by a transversal (e.g., angles may include alternate interior, alternate exterior, vertical	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.	
	6.2.a		Transversals Quiz	IXL Transversals	Transversals - Adventures of Awkward Angles				20		M07.C-G.2.1.2 Identify and use properties of angles formed when two parallel lines are cut by a transversal (e.g., angles may include alternate interior, alternate exterior, vertical	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.	
	9						Live Lab (8)	15					
	6.3	Units 4-6 Study Guide								Review the key concepts from units 4-6.	Units 4-6 Standards	Units 4-6 Standards	

Math 7

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards
			6.3.a		Units 4-6 Exam				30	Show proficiency on the key concepts from units 4-6.	Units 4-6 Standards	Units 4-6 Standards
									500			
		1						Benchmark	25			
7			7.1	Triangle Inequality Theorem						You will be able to use the triangle inequality theorem.	M07.C-G.1.1.3 Use and apply the triangle inequality theorem.	CC.2.3.7.A.2 Visualize and represent geometric figures and describe the relationships between them.
			7.1.a		Triangle Inequality Theorem Quiz	IXL: https://www.ixl.com/math/grade-7/triangle-inequality	Triangle Inequality Mystery Picture (KF)		15		M07.C-G.1.1.3 Use and apply the triangle inequality theorem.	CC.2.3.7.A.2 Visualize and represent geometric figures and describe the relationships between them.
		2						Live Lab (1)	15			
			7.2	Properties of Triangles						You will be able to use properties of triangles.	M07.C-G.1.1.2 Identify or describe the properties of all types of triangles based on angle and side measures.	CC.2.3.7.A.2 Visualize and represent geometric figures and describe the relationships between them.
			7.2.a		Properties of Triangles Quiz	BuzzMath Exploring Triangles	Properties of Triangles Quiz (KF)		20		M07.C-G.1.1.2 Identify or describe the properties of all types of triangles based on angle and side measures.	CC.2.3.7.A.2 Visualize and represent geometric figures and describe the relationships between them.
		7.3	Cross Sections						You will be able to identify cross sections of 3D figures.	M07.C-G.1.1.4 Describe the two-dimensional figures that result from slicing three-dimensional figures. Example: Describe plane sections of right rectangular prisms and right rectangular pyramids.	M07.C-G.1.1.4 Describe the two-dimensional figures that result from slicing three-dimensional figures. Example: Describe plane sections of right rectangular prisms and right rectangular pyramids.	CC.2.3.7.A.2 Visualize and represent geometric figures and describe the relationships between them.
		7.3.a		Cross Sections Quiz	BuzzMath Recognizing Figures Resulting from Cross Sections of Three-Dimensional Figures	IXL: https://www.ixl.com/math/grade-7/cross-sections-of-three-dimensional-figures			20			CC.2.3.7.A.2 Visualize and represent geometric figures and describe the relationships between them.
		3						Live Lab (2)	15			
		8.1	Circles & Composite Figures						You will be able to calculate the area and circumference of circles and composite figures.	M07.C-G.2.2.1 Find the area and circumference of a circle. Solve problems involving area and circumference of a circle(s). Formulas will be provided.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.	
		8.1.a		Circles Quiz (KF)	Circles Quiz (KF)	Circles Quiz (KF)			20		M07.C-G.2.2.1 Find the area and circumference of a circle. Solve problems involving area and circumference of a circle(s). Formulas will be provided.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.
		8.1.b		Area of Composite Figures Notebook/ALT made (KF)	IXL Area of compound figures	Area of Composite Figures Notebook/ALT made (KF)			20		M07.C-G.2.2.1 Find the area and circumference of a circle. Solve problems involving area and circumference of a circle(s). Formulas will be provided.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.
8		4						Live Lab (3)	15			
			8.2	Volume					You will be able to calculate the volume of prisms & cubes.	M07.C-G.2.2.2 Solve real-world and mathematical problems involving area, volume, and surface area of two and three-dimensional objects composed of triangles, quadrilaterals, pentagons, hexagons, and octagons.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.	
			8.2.a		Volume of prisms Notebook/ALT made (KF)	Volume of prisms Notebook/ALT made (KF)	IXL Volume of prism: advanced (KF)		15		M07.C-G.2.2.2 Solve real-world and mathematical problems involving area, volume, and surface area of two and three-dimensional objects composed of triangles, quadrilaterals, pentagons, hexagons, and octagons.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.
			8.3	Surface Area					You will be able to calculate the surface area of prisms.	M07.C-G.2.2.2 Solve real-world and mathematical problems involving area, volume, and surface area of two and three-dimensional objects composed of triangles, quadrilaterals, pentagons, hexagons, and octagons.	M07.C-G.2.2.2 Solve real-world and mathematical problems involving area, volume, and surface area of two and three-dimensional objects composed of triangles, quadrilaterals, pentagons, hexagons, and octagons.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.
			8.3.a		Surface Area Self Checking Assignment/ALT (KF)	Surface Area Self Checking Assignment/ALT (KF)	Surface Area of Prisms Notebook/ALT (KF)		15		M07.C-G.2.2.2 Solve real-world and mathematical problems involving area, volume, and surface area of two and three-dimensional objects composed of triangles, quadrilaterals, pentagons, hexagons, and octagons.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.
		8.3.b		Volume and Surface Area Quiz	Volume and Surface Area Quiz				20		M07.C-G.2.2.2 Solve real-world and mathematical problems involving area, volume, and surface area of two and three-dimensional objects composed of triangles, quadrilaterals, pentagons, hexagons, and octagons.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.
		5						Live Lab (4)	15			
		8.4	Scale Drawings						You will be able to solve problems with scale drawings.	M07.C-G.1.1.1 Solve problems involving scale drawings of geometric figures, including finding length and area.	CC.2.3.7.A.2 Visualize and represent geometric figures and describe the relationships between them.	
		8.4.a		Scale Drawings Quiz	Scale Drawings Quiz	Scale Drawings Quiz			20		M07.C-G.1.1.1 Solve problems involving scale drawings of geometric figures, including finding length and area.	CC.2.3.7.A.2 Visualize and represent geometric figures and describe the relationships between them.
3		8.5	Units 7-8 Study Guide							Review the key concepts from units 7-8.	Units 7-8 Standards	Units 7-8 Standards
			8.5.a		Units 7-8 Exam				30	Show proficiency on the key concepts from units 7-8.	Units 7-8 Standards	Units 7-8 Standards
		6						Live Lab (5)	15			
		9.1	Samples & Inferences						You will be able to make inferences about a population.	M07.D-S.1.1.1 Determine whether a sample is a random sample given a real-world situation.	CC.2.4.7.B.1 Draw inferences about populations based on random sampling concepts.	
		9.1.a		Inferences and Random Sampling/ALT made (KF)	Samples & Inferences Quiz				15	M07.D-S.1.1.1 Determine whether a sample is a random sample given a real-world situation.	CC.2.4.7.B.1 Draw inferences about populations based on random sampling concepts.	
		9.1.b		IXL Identify representative, random, and biased samples	BuzzMath Using a Sample to Generalize about a Population	IXL Estimate population size using proportions			15	M07.D-S.1.1.1 Determine whether a sample is a random sample given a real-world situation.	CC.2.4.7.B.1 Draw inferences about populations based on random sampling concepts.	
		7						Live Lab (6)	15			

Math 7

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards	
9		8	9.2	Comparing Data Distributions						You will be able to compare data distributions using measures of center and variability.	M07.D-S.2.1.1 Compare two numerical data distributions using measures of center and variability. Example 1: The mean height of players on the basketball team is 10 cm greater than.	CC.2.4.7.B.2 Draw informal comparative inferences about two populations.	
			9.2.a		Mean, MAD, and Line Plots Quiz		Finding Mean and MAD Mystery Picture/ALT (KF)		15			M07.D-S.2.1.1 Compare two numerical data distributions using measures of center and variability. Example 1: The mean height of players on the basketball team is 10 cm greater than.	CC.2.4.7.B.2 Draw informal comparative inferences about two populations.
			9.2.b		Median, IQR, and Box Plots Quiz	BuzzMath Calculating the Range and Interquartile Range	IXL Calculate Quartiles and interquartile range		20			M07.D-S.2.1.1 Compare two numerical data distributions using measures of center and variability. Example 1: The mean height of players on the basketball team is 10 cm greater than.	CC.2.4.7.B.2 Draw informal comparative inferences about two populations.
			9.3	Understanding Probability					Live Lab (7)	15	You will be able to predict the likelihood of outcomes.	M07.D-S.3.1.1 Predict or determine whether some outcomes are certain, more likely, less likely, equally likely, or impossible (i.e., a probability near 0 indicates an unlikely event).	CC.2.4.7.B.3 Investigate chance processes and develop, use, and evaluate probability models.
			9.3.a		Probability Assignment/ALT (KF)	BuzzMath Exploring the Probability of a Chance Event	Predicting the Likelihood		15			M07.D-S.3.1.1 Predict or determine whether some outcomes are certain, more likely, less likely, equally likely, or impossible (i.e., a probability near 0 indicates an unlikely event).	CC.2.4.7.B.3 Investigate chance processes and develop, use, and evaluate probability models.
			9.4	Single Events							You will be able to find the probability of an event.	M07.D-S.3.2.2 Find the probability of a simple event, including the probability of a simple event not occurring. Example: What is the probability of not rolling a 1 on a number cube?	CC.2.4.7.B.3 Investigate chance processes and develop, use, and evaluate probability models.
			9.4.a		Single Events Quiz	BuzzMath Finding Theoretical Probability	https://www.ixl.com/math/grade-7/probability-of-mutually-		15			M07.D-S.3.2.2 Find the probability of a simple event, including the probability of a simple event not occurring. Example: What is the probability of not rolling a 1 on a number cube?	CC.2.4.7.B.3 Investigate chance processes and develop, use, and evaluate probability models.
			9.4.b		https://www.ixl.com/maths/grade-7/use-miller-test-data-to-find-	INT Relative Frequency	ADV Relative Frequency		15			M07.D-S.3.2.2 Find the probability of a simple event, including the probability of a simple event not occurring. Example: What is the probability of not rolling a 1 on a number cube?	CC.2.4.7.B.3 Investigate chance processes and develop, use, and evaluate probability models.
			9.5	Multiple Events					Live Lab (8)	15	You will be able to find the probability of multiple events.	M07.D-S.3.2.3 Find probabilities of independent compound events using organized lists, tables, tree diagrams, and simulation.	CC.2.4.7.B.3 Investigate chance processes and develop, use, and evaluate probability models.
			9.5.a		Multiple Events Assignment					20		M07.D-S.3.2.3 Find probabilities of independent compound events using organized lists, tables, tree diagrams, and simulation.	CC.2.4.7.B.3 Investigate chance processes and develop, use, and evaluate probability models.
			9.6	Study Guide							Review the key concepts from units 7-9.	Units 7-9 Standards	Units 7-9 Standards
			9.6.a		Units 7-9 Exam					30	Show proficiency on the key concepts from units 7-9.	Units 7-9 Standards	Units 7-9 Standards
												500	
10		1	10.1	Math 7 Course Review Lesson				Benchmark	25	Review the key concepts for the number system PSSA eligible content.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
			10.1.a		Number System Study Guide				25	Practice the key concepts from the number system PSSA eligible content.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.D.1 Analyze proportional relationships and use them.	
			10.1.b		IXL Number System				15	Practice the key concepts from the number system PSSA eligible content.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.D.1 Analyze proportional relationships and use them.	
			10.1.c		Number System Quiz				20	Show proficiency on the key concepts from the number system PSSA eligible content.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
			10.1.d		Number System Open Ended				15	Show proficiency on the key concepts from the number system PSSA eligible content.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.D.1 Analyze proportional relationships and use them.	
			10.2	Math 7 Course Review Lesson						Review the key concepts for the equations and triangles PSSA eligible content.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
			10.2.a		Equations and Triangles Study Guide				25	Practice the key concepts from the equations and triangles PSSA eligible content.	M07.B-E.2.1.1 Apply properties of operations to calculate with numbers in any form; convert between forms as appropriate. Example: If a woman makes \$25 an hour and a 10% raise.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems involving operations with rational numbers.	
			10.2.b		IXL Equations and Triangles				15	Practice the key concepts from the equations and triangles PSSA eligible content.	M07.B-E.2.1.1 Apply properties of operations to calculate with numbers in any form; convert between forms as appropriate. Example: If a woman makes \$25 an hour and a 10% raise.	CC.2.2.7.B.1 Apply properties of operations to generate equivalent expressions.	
			10.2.c		Equations and Triangles Quiz				20	Show proficiency on the key concepts from the equations and triangles PSSA eligible content.	M07.B-E.2.1.1 Apply properties of operations to calculate with numbers in any form; convert between forms as appropriate. Example: If a woman makes \$25 an hour and a 10% raise.	CC.2.2.7.B.1 Apply properties of operations to generate equivalent expressions.	
			10.2.d		Equations and Triangles Open Ended				15	Show proficiency on the key concepts from the equations and triangles PSSA eligible content.	M07.B-E.2.1.1 Apply properties of operations to calculate with numbers in any form; convert between forms as appropriate. Example: If a woman makes \$25 an hour and a 10% raise.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems involving operations with rational numbers.	
			10.3	Math 7 Course Review Lesson						Review the key concepts for the geometry and data PSSA eligible content.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers.	
			10.3.a		Shapes and Data Study Guide				25	Practice the key concepts from the geometry and data PSSA eligible content.	M07.C-G.1.1.4 Describe the two-dimensional figures that result from slicing three-dimensional figures. Example: Describe plane sections of right rectangular prisms and right rectangular pyramids.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.	
			10.3.b		IXL Shapes and Data				15	Practice the key concepts from the geometry and data PSSA eligible content.	M07.C-G.1.1.4 Describe the two-dimensional figures that result from slicing three-dimensional figures. Example: Describe plane sections of right rectangular prisms and right rectangular pyramids.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.	
10.3.c		Shapes and Data Quiz				20	Show proficiency on the key concepts from the geometry and data PSSA eligible content.	M07.C-G.1.1.4 Describe the two-dimensional figures that result from slicing three-dimensional figures. Example: Describe plane sections of right rectangular prisms and right rectangular pyramids.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.				

Math 7

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards	
4	4		10.3.d		Shapes and Data Open Ended				15	Show proficiency on the key concepts from the geometry and data PSSA eligible content.	M07.C-G.1.1.4 Describe the two-dimensional figures that result from slicing three-dimensional figures. Example: Describe plane sections of right rectangular prisms and right rectangular pyramids.	CC.2.3.7.A.1 Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.	
			10.4	Math 7 Course Review Lesson						Review the key concepts for the PSSA eligible content.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts. M07.A-N.1.1.2 Represent addition and subtraction on a number line.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers. CC.2.1.7.D.1 Analyze proportional relationships and use them to solve problems.	
			10.4.a		Math 7 Exam Part A					25	Show proficiency on the key concepts for the PSSA eligible content.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts. M07.A-N.1.1.2 Represent addition and subtraction on a number line.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers. CC.2.1.7.D.1 Analyze proportional relationships and use them to solve problems.
			10.4.b		Math 7 Exam Part B					25	Show proficiency on the key concepts for the PSSA eligible content.	M07.A-N.1.1.1 Apply properties of operations to add and subtract rational numbers, including real-world contexts. M07.A-N.1.1.2 Represent addition and subtraction on a number line.	CC.2.1.7.E.1: Apply and extend previous understandings of operations with fractions to operations with rational numbers. CC.2.1.7.D.1 Analyze proportional relationships and use them to solve problems.
		5		PSSA Testing									
11	6							Live Lab (1)	15	You will be able to calculate squares and square roots.	M08.B-E.1.1.2 Use square root and cube root symbols to represent solutions to equations of the form $x^2 = p$ and $x^3 = p$, where p is a positive rational number. Evaluate square roots of positive rational numbers.	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.	
			11.1	Perfect Squares and Roots									
		7			Squares and Square Roots Quiz				20		M08.B-E.1.1.2 Use square root and cube root symbols to represent solutions to equations of the form $x^2 = p$ and $x^3 = p$, where p is a positive rational number. Evaluate square roots of positive rational numbers.	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.	
		11.2	Powers of 10				Live Lab (2)	15	You will be able to write numbers using powers of 10.	M08.B-E.1.1.3 Estimate very large or very small quantities by using numbers expressed in the form of a single digit times an integer power of 10 and express how many times larger or smaller.	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.		
		11.2.a		IXL Powers of 10					15		M08.B-E.1.1.3 Estimate very large or very small quantities by using numbers expressed in the form of a single digit times an integer power of 10 and express how many times larger or smaller.	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.	
		11.2.b		Metric System Quiz					20		M08.B-E.1.1.3 Estimate very large or very small quantities by using numbers expressed in the form of a single digit times an integer power of 10 and express how many times larger or smaller.	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.	
12	8							Live Lab (3)	15	You will be able to convert between forms with big numbers in scientific notation.	M08.B-E.1.1.3 Estimate very large or very small quantities by using numbers expressed in the form of a single digit times an integer power of 10 and express how many times larger or smaller.	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.	
			12.1	Scientific Notation: Big Numbers						20		M08.B-E.1.1.3 Estimate very large or very small quantities by using numbers expressed in the form of a single digit times an integer power of 10 and express how many times larger or smaller.	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
		9					Live Lab (4)	15	You will be able to convert between forms with small numbers in scientific notation.	M08.B-E.1.1.3 Estimate very large or very small quantities by using numbers expressed in the form of a single digit times an integer power of 10 and express how many times larger or smaller.	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.		
		12.2	Scientific Notation: Small Numbers						20		M08.B-E.1.1.3 Estimate very large or very small quantities by using numbers expressed in the form of a single digit times an integer power of 10 and express how many times larger or smaller.	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.	
		12.2.a		Scientific Notation Small Numbers Quiz					20		M08.B-E.1.1.3 Estimate very large or very small quantities by using numbers expressed in the form of a single digit times an integer power of 10 and express how many times larger or smaller.	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.	
		12.2.b		IXL Scientific Notation					20		M08.B-E.1.1.3 Estimate very large or very small quantities by using numbers expressed in the form of a single digit times an integer power of 10 and express how many times larger or smaller.	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.	
		10	12.3	Study Guide							Review the key concepts from units 11-12.	Units 11-12 Standards	Units 11-12 Standards
			12.3.a		Units 11-12 Exam				25	Show proficiency on the key concepts from units 11-12.	Units 11-12 Standards	Units 11-12 Standards	
									500				

Math 8

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards
			1					Benchmark	25			
			1.1	Rational or Irrational						You will be able to classify numbers as rational or irrational.	M08-A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repeating decimals)	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
			1.1.a		Rational vs. Irrational Numbers Notebook		Rational or Irrational Quiz		15		M08-A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repeating decimals)	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
			1.2	Fractions to Decimals						You will be able to represent rational numbers (fractions) as decimals.	M08-A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repeating decimals)	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
			1.2.a		Fractions to Decimals Notebook		Convert Fractions to Decimals Notebook		15		M08-A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repeating decimals)	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
			2					Live Lab (1)	15			
			1.3	Decimals to Fractions						You will be able to convert decimals to fractions.	M08-A-N.1.1.2 Convert a terminating or repeating decimal to a rational number (limit repeating decimals to thousandths)	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
			1.3.a		Decimals to Fractions Notebook	BuzzMath: Classifying Rational and Irrational Numbers	Decimals to Fractions Notebook		15		M08-A-N.1.1.2 Convert a terminating or repeating decimal to a rational number (limit repeating decimals to thousandths)	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
			1.3.b				Decimals to Fractions Quiz		15		M08-A-N.1.1.2 Convert a terminating or repeating decimal to a rational number (limit repeating decimals to thousandths)	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
			3					Live Lab (2)	15			
			1.4	Estimate Radicals						You will be able to estimate square roots.	M08-A-N.1.1.3 Estimate the value of irrational numbers without a calculator (limit whole number radicand to less than 144). Example: $\sqrt{6}$ is between 2 and 3 but closer to 2	CC.2.1.8.E.4 Estimate irrational numbers by comparing them to rational numbers.
			1.4.a		Estimate Radicals Notebook	Estimate Radicals Quiz	Estimate Radicals Quiz		15		M08-A-N.1.1.3 Estimate the value of irrational numbers without a calculator (limit whole number radicand to less than 144). Example: $\sqrt{6}$ is between 2 and 3 but closer to 2	CC.2.1.8.E.4 Estimate irrational numbers by comparing them to rational numbers.
			1.5	Order and Compare Numbers						You will be able to order numbers on number lines and compare numbers.	M08-A-N.1.1.5 Locate/identify rational and irrational numbers at their approximate locations on a number line. M08-A-N.1.1.4 Use rational approximations of irrational numbers at their approximate locations on a number line.	CC.2.1.8.E.4 Estimate irrational numbers by comparing them to rational numbers.
			1.5.a		Number Lines Quiz	Number Lines Quiz	Number Lines Quiz		15		M08-A-N.1.1.5 Locate/identify rational and irrational numbers at their approximate locations on a number line. M08-A-N.1.1.4 Use rational approximations of irrational numbers at their approximate locations on a number line.	CC.2.1.8.E.4 Estimate irrational numbers by comparing them to rational numbers.
			1.5.b		Compare Numbers Quiz	Compare Numbers Quiz	Compare Numbers Quiz		15		M08-A-N.1.1.5 Locate/identify rational and irrational numbers at their approximate locations on a number line. M08-A-N.1.1.4 Use rational approximations of irrational numbers at their approximate locations on a number line.	CC.2.1.8.E.4 Estimate irrational numbers by comparing them to rational numbers.
			4					Live Lab (3)	15			
			2.1	Perfect Squares & Cubes						You will be able to simplify perfect squares and cubes.	M08-B-E.1.1.2 Use square root and cube root symbols to represent solutions to equations of the form $x^2 = p$ and $x^3 = n$, where n is a positive rational number. Evaluate	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
			2.1.a		Perfect Squares & Cubes Quiz	Perfect Squares & Cubes Quiz	Perfect Squares & Cubes Quiz		15		M08-B-E.1.1.2 Use square root and cube root symbols to represent solutions to equations of the form $x^2 = p$ and $x^3 = n$, where n is a positive rational number. Evaluate	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
			2.2	Exponents Part 1						You will be able to multiply and divide expressions containing exponents.	M08-B-E.1.1.1 Apply one or more properties of integer exponents to generate equivalent numerical expressions without a calculator (with final answers expressed in	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
			2.2.a				IXL Multiplication and Division with Exponents		15		M08-B-E.1.1.1 Apply one or more properties of integer exponents to generate equivalent numerical expressions without a calculator (with final answers expressed in	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
			5					Live Lab (4)	15			
			2.3	Exponents Part 2						You will be able to use all the properties of exponents to simplify expressions.	M08-B-E.1.1.1 Apply one or more properties of integer exponents to generate equivalent numerical expressions without a calculator (with final answers expressed in	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
			2.3.a		Exponents Mystery Picture	BuzzMath (ALT - Notebook)	IXL Exponents Checkpoint		15		M08-B-E.1.1.1 Apply one or more properties of integer exponents to generate equivalent numerical expressions without a calculator (with final answers expressed in	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
			2.3.b		Properties of Exponents Quiz	Properties of Exponents Quiz	Properties of Exponents Quiz		20		M08-B-E.1.1.1 Apply one or more properties of integer exponents to generate equivalent numerical expressions without a calculator (with final answers expressed in	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
			6					Live Lab (5)	15			
			2.4	Scientific Notation - Convert, Add & Subtract						You will be able to convert between forms and add and subtract with scientific notation.	M08-B-E.1.1.4 Perform operations with numbers expressed in scientific notation, including problems where both decimal and scientific notation are used	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
			2.4.a		Scientific Notation Quiz		Scientific Notation Quiz		15		M08-B-E.1.1.4 Perform operations with numbers expressed in scientific notation, including problems where both decimal and scientific notation are used	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
			2.5	Scientific Notation - Multiply & Divide						You will be able to multiply and divide in scientific notation.	M08-B-E.1.1.4 Perform operations with numbers expressed in scientific notation, including problems where both decimal and scientific notation are used	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
			2.5.a				Multiply & Divide in Scientific Notation Quiz		15		M08-B-E.1.1.4 Perform operations with numbers expressed in scientific notation, including problems where both decimal and scientific notation are used	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
			2.5.b		Find the Error Google Slides (ALT - IXL Divide Scientific)	Find the Error Google Slides (ALT - BuzzMath)	Find the Error Google Slides (ALT - IXL Checkpoint)		15		M08-B-E.1.1.4 Perform operations with numbers expressed in scientific notation, including problems where both decimal and scientific notation are used	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.

1

2

Math 8

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards
		7						Live Lab (6)	15			
			2.6	Units 1-2 Study Guide						Review the key concepts from units 1-2.	Units 1-2 Standards	Units 1-2 Standards
			2.6.a		Units 1-2 Exam				25	Show proficiency on the key concepts from units 1-2.	Units 1-2 Standards	Units 1-2 Standards
			3.1	Slope & Unit Rate						You will be able to identify the slope and unit rate in various representations.	M08.E.2.1.1 Graph proportional relationships, interpreting the unit rate as the slope of the graph. Compare two different proportional relationships.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.
			3.1.a		Slope & Unit Rate Quiz				15		M08.E.2.1.1 Graph proportional relationships, interpreting the unit rate as the slope of the graph. Compare two different proportional relationships.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.
		8						Live Lab (7)	15			
			3.1.b		IXL Graph Proportional Relationships	BuzzMath Graph Proportional Relationships	IXL CheckPoint: Proportional Relationships		15		M08.E.2.1.1 Graph proportional relationships, interpreting the unit rate as the slope of the graph. Compare two different proportional relationships.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.
			3.1.c		Compare Slopes Google Slides	Compare Slopes Google Slides	Compare Slopes Google Slides		15		M08.E.2.1.1 Graph proportional relationships, interpreting the unit rate as the slope of the graph. Compare two different proportional relationships.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.
			3.2	Slope & Triangles						You will be able to calculate slope from a table, graph, or similar triangles.	M08.E.2.1.2 Use similar right triangles to show and explain why the slope m is the same between any two distinct points on a non-vertical line in the coordinate plane. M08.E.2.1.2 Use similar right triangles to show and explain why the slope m is the same between any two distinct points on a non-vertical line in the coordinate plane.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.
			3.2.a		Slope & Triangles Quiz	Slope & Triangles Quiz	Slope & Triangles Quiz		15			CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.
		9						Live Lab (8)	15			
			3.3	Graphs to Equations						You will be able to write equations from graphs.	M08.E.2.1.3 Derive the equation $y = mx + b$ for a line through the origin and the equation $y = mx + b$ for a line intersecting the vertical axis at b . M08.E.2.1.3 Derive the equation $y = mx + b$ for a line through the origin and the equation $y = mx + b$ for a line intersecting the vertical axis at b . M08.E.2.1.3 Derive the equation $y = mx + b$ for a line through the origin and the equation $y = mx + b$ for a line intersecting the vertical axis at b .	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.
			3.3.a		IXL Equation from Slope and Y-intercept	BuzzMath Equation of a Line	IXL Equation from a Graph		15			CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.
			3.3.b		Graphs to Equations Quiz				15			CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.
		10										
			3.4	Units 1-3 Study Guide						Review the key concepts from units 1-3.	Units 1-3 Standards	Units 1-3 Standards
			3.4.a		Units 1-3 Exam				25	Show proficiency on the key concepts from units 1-3.	Units 1-3 Standards	Units 1-3 Standards
									500			
		1						Benchmark	25			
			4.1	Tables & Points						You will be able to write equations using the slope and y-intercept from tables and points.	M08.F.2.1.1 Construct a function to model a linear relationship between two quantities. Determine the rate of change and initial value of the function from a table.	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.
			4.1.a		Interpret Tables	Interpret Tables (ALT IXL)	Equations from Two Points Mystery Picture		15		M08.F.2.1.1 Construct a function to model a linear relationship between two quantities. Determine the rate of change and initial value of the function from a table.	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.
			4.1.b		Interpret Points Quiz	Interpret Points Quiz	Interpret Points Quiz		15		M08.F.2.1.1 Construct a function to model a linear relationship between two quantities. Determine the rate of change and initial value of the function from a table.	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.
			4.2	Initial Value & Rate of Change						You will be able to interpret the initial value and rate of change for linear functions.	M08.F.2.1.1 Construct a function to model a linear relationship between two quantities. Determine the rate of change and initial value of the function from a table.	
			4.2.a		CHOICE Assignment: IXL Constructing Functions OR Interpreting Slope Escape Room				15			
		2						Live Lab (1)	15			
			4.3	Compare Linear Relationships						You will be able to compare properties of two functions.	M08.F.1.1.2 Compare properties of two functions, each represented in a different way (i.e., algebraically, graphically, numerically in tables, or by verbal descriptions).	CC.2.2.8.C.1 Define, evaluate, and compare functions.
			4.3.a		IXL Comparing Functions	BuzzMath Comparing Functions	IXL Checkpoint Compare Functions		15		M08.F.1.1.2 Compare properties of two functions, each represented in a different way (i.e., algebraically, graphically, numerically in tables, or by verbal descriptions).	CC.2.2.8.C.1 Define, evaluate, and compare functions.
			4.3.b		Compare Functions Stickers	Compare Functions Stickers	Compare Functions Assignment		15		M08.F.1.1.2 Compare properties of two functions, each represented in a different way (i.e., algebraically, graphically, numerically in tables, or by verbal descriptions).	CC.2.2.8.C.1 Define, evaluate, and compare functions.
			4.4	Relations & Functions						You will be able to determine whether a relation is a function.	M08.F.1.1.1 Determine whether a relation is a function.	CC.2.2.8.C.1 Define, evaluate, and compare functions.
			4.4.a		IXL: Algebra 2: Identify Functions	BuzzMath Understanding Functions	Relations & Functions Quiz		20		M08.F.1.1.1 Determine whether a relation is a function.	CC.2.2.8.C.1 Define, evaluate, and compare functions.
		3						Live Lab (2)	15			

Math 8

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards	
2		4						Live Lab (3)	15				
		4.5	4.5.a	Graphs: Relate Two Quantities						You will be able to describe and interpret linear and nonlinear graphs.	M08.B-F.2.1.2 Describe qualitatively the functional relationship between two quantities by analyzing a graph $f(x)$ where the function is increasing or decreasing. M08.B-F.2.1.2 Describe qualitatively the functional relationship between two quantities by analyzing a graph $f(x)$ where the function is increasing or decreasing.	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.	
			5.1	5.1.a	Basic Equations	Solve Equations Mystery Picture	Solve Equations Mystery Picture	Solve Equations Assignment		20	You will be able to solve basic equations.	M08.B-E.3.1.2 Solve linear equations that have rational number coefficients, including equations whose solutions require expanding expressions using the distributive property. M08.B-E.3.1.2 Solve linear equations that have rational number coefficients, including equations whose solutions require expanding expressions using the distributive property.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
			5.2	5.2.a	Advanced Equations	IXL Multi-step Equations (ALT - IXL Complete the Solution)	BuzzMath Solve Equations with Variables on Both Sides	Solve and Sort Equations Google Slides		15	You will be able to solve multi-step equations.	M08.B-E.3.1.2 Solve linear equations that have rational number coefficients, including equations whose solutions require expanding expressions using the distributive property. M08.B-E.3.1.2 Solve linear equations that have rational number coefficients, including equations whose solutions require expanding expressions using the distributive property.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
		5		5.2.b					Live Lab (4)	15			
			5.3	5.3.a	Equation Solutions & Words					20	You will be able to identify solutions and write equations.	M08.B-E.3.1.2 Solve linear equations that have rational number coefficients, including equations whose solutions require expanding expressions using the distributive property. M08.B-E.3.1.1 Write and identify linear equations in one variable with one solution, infinitely many solutions, or no solutions. Show which of these possibilities is the case. M08.B-E.3.1.1 Write and identify linear equations in one variable with one solution, infinitely many solutions, or no solutions. Show which of these possibilities is the case.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
			5.3.a	5.3.b		IXL Find the Number of Solutions	BuzzMath Equations - Number of Solutions	IXL Create Equations		15			
			5.3.b			Solutions & Words Quiz	Solutions & Words Quiz	Solutions & Words Quiz		20			
		6		5.4	Units 4-5 Study Guide				Live Lab (5)	15			
			5.4.a			Units 4-5 Exam				25	Show proficiency on the key concepts from units 4-5.	Units 4-5 Standards	Units 4-5 Standards
			6.1	6.1.a	Systems & Solutions					20	You will be able to identify and analyze solutions to systems of equations.	M08.B-E.3.1.3 Interpret solutions to a system of two linear equations in two variables as points of intersection of their graphs because points of intersection satisfy both equations. M08.B-E.3.1.3 Interpret solutions to a system of two linear equations in two variables as points of intersection of their graphs because points of intersection satisfy both equations.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
		7		6.2	Systems Graphically				Live Lab (6)	15			
			6.2.a			IXL Solve a System by Graphing		Systems Graphically Quiz		20	You will be able to solve systems of equations graphically.	M08.B-E.3.1.4 Solve systems of two linear equations in two variables algebraically and estimate solutions by graphing the equations. Solve simple cases by graphing the equations. Solve simple cases by graphing the equations.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
			6.3	6.3.a	Systems Algebraically					15	You will be able to solve a system of equations algebraically.	M08.B-E.3.1.4 Solve systems of two linear equations in two variables algebraically and estimate solutions by graphing the equations. Solve simple cases by graphing the equations. Solve simple cases by graphing the equations.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
		8		6.4	Systems Word Problems				Live Lab (7)	15			
			6.4.a	6.4.b		Systems Word Problems Stickers	BuzzMath Solving Problems with Systems of Linear Equations	IXL Systems Word Problems		15	You will be able to solve systems of equations from word problems.	M08.B-E.3.1.5 Solve real-world and mathematical problems leading to two linear equations in two variables. Example: Given coordinates for two pairs of points. M08.B-E.3.1.5 Solve real-world and mathematical problems leading to two linear equations in two variables. Example: Given coordinates for two pairs of points.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
			6.4.b			Systems Quiz	Systems Practice			20			
		9		6.5	Units 4-6 Study Guide				Live Lab (8)	15			
			6.5.a			Units 4-6 Exam				30	Show proficiency on the key concepts from units 4-6.	Units 4-6 Standards	Units 4-6 Standards
										500			

Math 8

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards	
7	7	1						Benchmark	25				
		7.1	Scatter Plots								You will be able to construct and interpret scatter plots.	M08.D-S.1.1.1 Construct and interpret scatter plots for bivariate measurement data to investigate patterns of association between two quantities. Describe patterns.	CC.2.4.8.B.1 Analyze and/or interpret bivariate data displayed in multiple representations.
		7.1.a		IXL Check Point: Scatter Plots (II.11)	BuzzMath: Creating Interpreting & Analyzing Scatter Plots	Snowing in PA				20		M08.D-S.1.1.1 Construct and interpret scatter plots for bivariate measurement data to investigate patterns of association between two quantities. Describe patterns.	CC.2.4.8.B.1 Analyze and/or interpret bivariate data displayed in multiple representations.
		2						Live Lab (1)	15				
		7.2	Draw a Line of Best Fit								You will be able to draw the line of best fit for scatter plots.	M08.D-S.1.1.2 For scatter plots that suggest a linear association, identify a line of best fit by judging the closeness of the data points to the line.	CC.2.4.8.B.1 Analyze and/or interpret bivariate data displayed in multiple representations.
		7.2.a				Draw a Line of Best Fit Quiz				20		M08.D-S.1.1.2 For scatter plots that suggest a linear association, identify a line of best fit by judging the closeness of the data points to the line.	CC.2.4.8.B.1 Analyze and/or interpret bivariate data displayed in multiple representations.
		7.3	Write a Line of Best Fit								You will be able to write and analyze a line of best fit.	M08.D-S.1.1.3 Use the equation of a linear model to solve problems in the context of bivariate measurement data, interpreting the slope and intercept. Example: In a	CC.2.4.8.B.1 Analyze and/or interpret bivariate data displayed in multiple representations.
		7.3.a		H5P Equations & Predictions	IXL Writing Equations for Lines of Best Fit (II.9)	Lines of Best Fit Matching				20		M08.D-S.1.1.3 Use the equation of a linear model to solve problems in the context of bivariate measurement data, interpreting the slope and intercept. Example: In a	CC.2.4.8.B.1 Analyze and/or interpret bivariate data displayed in multiple representations.
		7.3.b		Writing & Interpreting Lines of Best Fit Quiz		Writing & Interpreting Lines of Best Fit Quiz				20		M08.D-S.1.1.3 Use the equation of a linear model to solve problems in the context of bivariate measurement data, interpreting the slope and intercept. Example: In a	CC.2.4.8.B.1 Analyze and/or interpret bivariate data displayed in multiple representations.
		3						Live Lab (2)	15				
		7.4	Two-Way Tables								You will be able to construct and interpret two-way tables.	M08.D-S.1.2.1 Construct and interpret a two-way table summarizing data on two categorical variables collected from the same subjects. Use relative frequencies.	CC.2.4.8.B.2 Understand that patterns of association can be seen in bivariate data utilizing frequencies.
		7.4.a		Two-Way Tables Quiz	Two-Way Tables Quiz	Two-Way Tables Quiz				20		M08.D-S.1.2.1 Construct and interpret a two-way table summarizing data on two categorical variables collected from the same subjects. Use relative frequencies.	CC.2.4.8.B.2 Understand that patterns of association can be seen in bivariate data utilizing frequencies.
		7.4.b		Stats on Your Teacher	BuzzMath: Two-Way Tables	IXL Two-Way Tables (JJ. 11)				20		M08.D-S.1.2.1 Construct and interpret a two-way table summarizing data on two categorical variables collected from the same subjects. Use relative frequencies.	CC.2.4.8.B.2 Understand that patterns of association can be seen in bivariate data utilizing frequencies.
		4						Live Lab (3)	15				
		7.5	Unit 7 Study Guide								Review the key concepts from unit 7.	Unit 7 Standards	Unit 7 Standards
7.5.a				Unit 7 Exam				30	Show proficiency on the key concepts from unit 7.	Unit 7 Standards	Unit 7 Standards		
8	8	5						Live Lab (4)	15				
		8.1	Rigid Transformations							You will be able to identify and describe transformations.	M08.C-G.1.1.1 Identify and apply properties of rotations, reflections, and translations. Example: Angle measures are preserved in rotations, reflections, and translations.	CC.2.3.8.A.2 Understand and apply congruence, similarity, and geometric transformations using various tools.	
		8.1.a		IXL Identify Transformations	BuzzMath Reflections and Rotations	IXL Describe Transformations				20		M08.C-G.1.1.1 Identify and apply properties of rotations, reflections, and translations. Example: Angle measures are preserved in rotations, reflections, and translations.	CC.2.3.8.A.2 Understand and apply congruence, similarity, and geometric transformations using various tools.
		8.1.b		Rigid Transformations Quiz (TM)	Rigid Transformations Quiz (ES)	Rigid Transformations Quiz (TM)				20		M08.C-G.1.1.1 Identify and apply properties of rotations, reflections, and translations. Example: Angle measures are preserved in rotations, reflections, and translations.	CC.2.3.8.A.2 Understand and apply congruence, similarity, and geometric transformations using various tools.
		6					Live Lab (5)	15					
		8.2	Dilations								You will be able to identify and describe dilations.	M08.C-G.1.1.3 Describe the effect of dilations, translations, rotations, and reflections on two-dimensional figures using coordinates.	CC.2.3.8.A.2 Understand and apply congruence, similarity, and geometric transformations using various tools.
		8.2.a		Dilations Quiz (TM)	Dilations Quiz (ES)					20		M08.C-G.1.1.3 Describe the effect of dilations, translations, rotations, and reflections on two-dimensional figures using coordinates.	CC.2.3.8.A.2 Understand and apply congruence, similarity, and geometric transformations using various tools.
8.3	Sequence of Transformations								You will be able to describe a series of transformations.	M08.C-G.1.1.2 Given two congruent figures, describe a sequence of transformations that exhibits the congruence between them.	CC.2.3.8.A.2 Understand and apply congruence, similarity, and geometric transformations using various tools.		
8.3.a		Map It Transformations	Map It Transformations	Map It Transformations				20		M08.C-G.1.1.2 Given two congruent figures, describe a sequence of transformations that exhibits the congruence between them.	CC.2.3.8.A.2 Understand and apply congruence, similarity, and geometric transformations using various tools.		
8	8	7					Live Lab (6)	15					
		9.1	Pythagorean Theorem							You will be able to use the Pythagorean theorem.	M08.C-G.2.1.1 Apply the converse of the Pythagorean theorem to show a triangle is a right triangle.	CC.2.3.8.A.3 Understand and apply the Pythagorean Theorem to solve problems.	
		9.1.a		IXL Pythagorean Theorem (T.3)	BuzzMath Pythagorean Relationships	IXL CheckPoint: Pythagorean Theorem (T.7)				20		M08.C-G.2.1.1 Apply the converse of the Pythagorean theorem to show a triangle is a right triangle.	CC.2.3.8.A.3 Understand and apply the Pythagorean Theorem to solve problems.
		9.1.b		Pythagorean Theorem Mystery Pic	Pythagorean Theorem Escape Room	Pythagorean Theorem Quiz (ES)				20		M08.C-G.2.1.1 Apply the converse of the Pythagorean theorem to show a triangle is a right triangle.	CC.2.3.8.A.3 Understand and apply the Pythagorean Theorem to solve problems.
8						Live Lab (7)	15						

Math 8

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards	
9	9		9.2	Pythagorean Theorem & Distance						You will be able to use the Pythagorean theorem to find distance on the coordinate plane.	M08.C-G.2.1.3 Apply the Pythagorean theorem to find the distance between two points in a coordinate system.	CC.2.3.8.A.3 Understand and apply the Pythagorean Theorem to solve problems.	
			9.2.a		Pythagorean Theorem & Distance Quiz (TM)	Pythagorean Theorem & Distance Quiz (ES)	Pythagorean Theorem & Distance Quiz (TM)		20		M08.C-G.2.1.3 Apply the Pythagorean theorem to find the distance between two points in a coordinate system.	CC.2.3.8.A.3 Understand and apply the Pythagorean Theorem to solve problems.	
			9.3	Volume					Live Lab (8)	15			
			9.3.a		Volume Quiz	Volume Quiz	Volume Quiz		20		You will be able to calculate the volume of cylinders, cones, and spheres.	M08.C-G.3.1.1 Apply formulas for the volumes of cones, cylinders, and spheres to solve real-world and mathematical problems. Formulas will be provided.	CC.2.3.8.A.1 Apply the concepts of volume of cylinders, cones, and spheres to solve real-world and mathematical problems.
			9.3.b			Volume Assignment			20			M08.C-G.3.1.1 Apply formulas for the volumes of cones, cylinders, and spheres to solve real-world and mathematical problems. Formulas will be provided.	CC.2.3.8.A.1 Apply the concepts of volume of cylinders, cones, and spheres to solve real-world and mathematical problems.
			10	9.4	Units 7-9 Study Guide						Review the key concepts from units 7-9.	Units 7-9 Standards	Units 7-9 Standards
			9.4.a			Units 7-9 Exam				30	Show proficiency on the key concepts from units 7-9.	Units 7-9 Standards	Units 7-9 Standards
									505				
4	10	1				<i>Q4 Paths in Progress</i>		Benchmark	25				
			10.1	Math 8 Course Review Lesson						Review the key concepts for the numbers and ratios PSSA eligible content.	M08.A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repetition decimals).	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.	
			10.1.a		Numbers and Operations Study Guide				25	Practice the key concepts from the numbers and operations PSSA eligible content.	M08.A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repetition decimals).	CC.2.1.8.E.4 Estimate irrational numbers by comparison.	
			10.1.b		IXL Numbers and Operations				15	Practice the key concepts from the numbers and operations PSSA eligible content.	M08.A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repetition decimals).	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.	
			10.1.c		Numbers and Operations Quiz				20	Show proficiency on the key concepts from the numbers and operations PSSA eligible content.	M08.A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repetition decimals).	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.	
			10.1.d		Numbers and Operations Open Ended				15	Show proficiency on the key concepts from the numbers and operations PSSA eligible content.	M08.A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repetition decimals).	CC.2.1.8.E.4 Estimate irrational numbers by comparison.	
			2	10.2	Math 8 Course Review Lesson					Review the key concepts for the equations and functions PSSA eligible content.	M08.A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repetition decimals).	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.	
			10.2.a		Equations and Functions Study Guide				25	Practice the key concepts from the equations and functions PSSA eligible content.	M08.B-E.2.1.1 Graph proportional relationships, interpreting the unit rate as the slope of the graph. Compare two different proportional relationships.	CC.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.	
			10.2.b		IXL Equations and Functions				15	Practice the key concepts from the equations and functions PSSA eligible content.	M08.B-E.2.1.1 Graph proportional relationships, interpreting the unit rate as the slope of the graph. Compare two different proportional relationships.	CC.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.	
			10.2.c		Equations and Functions Quiz				20	Show proficiency on the key concepts from the equations and functions PSSA eligible content.	M08.B-E.2.1.1 Graph proportional relationships, interpreting the unit rate as the slope of the graph. Compare two different proportional relationships.	CC.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.	
			10.2.d		Equations and Functions Open Ended				15	Show proficiency on the key concepts from the equations and functions PSSA eligible content.	M08.B-E.2.1.1 Graph proportional relationships, interpreting the unit rate as the slope of the graph. Compare two different proportional relationships.	CC.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.	
			3	10.3	Math 8 Course Review Lesson					Review the key concepts for the geometry and data PSSA eligible content.	M08.A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repetition decimals).	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.	
			10.3.a		Geometry and Data Study Guide				25	Practice the key concepts from the geometry and data PSSA eligible content.	M08.C-G.1.1.1 Identify and apply properties of rotations, reflections, and translations. Example: Angle measures are preserved in rotations, reflections, and translations.	CC.2.3.8.A.2 Understand and apply congruence, similarity, and geometric transformations using various tools.	
			10.3.b		IXL Geometry and Data				15	Practice the key concepts from the geometry and data PSSA eligible content.	M08.C-G.1.1.1 Identify and apply properties of rotations, reflections, and translations. Example: Angle measures are preserved in rotations, reflections, and translations.	CC.2.3.8.A.2 Understand and apply congruence, similarity, and geometric transformations using various tools.	
			10.3.c		Geometry and Data Quiz				20	Show proficiency on the key concepts from the geometry and data PSSA eligible content.	M08.C-G.1.1.1 Identify and apply properties of rotations, reflections, and translations. Example: Angle measures are preserved in rotations, reflections, and translations.	CC.2.3.8.A.2 Understand and apply congruence, similarity, and geometric transformations using various tools.	
	10.3.d		Geometry and Data Open Ended				15	Show proficiency on the key concepts from the geometry and data PSSA eligible content.	M08.C-G.1.1.1 Identify and apply properties of rotations, reflections, and translations. Example: Angle measures are preserved in rotations, reflections, and translations.	CC.2.3.8.A.2 Understand and apply congruence, similarity, and geometric transformations using various tools.			
	4	10.4	Math 8 Course Review Lesson					Review the key concepts for the PSSA eligible content.	M08.A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repetition decimals).	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.			
	10.4.a		Math 8 Exam Part A				25	Show proficiency on the key concepts for the PSSA eligible content.	M08.A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repetition decimals).	CC.2.1.8.E.4 Estimate irrational numbers by comparison.			
	10.4.b		Math 8 Exam Part B				25	Show proficiency on the key concepts for the PSSA eligible content.	M08.A-N.1.1.1 Determine whether a number is rational or irrational. For rational numbers, show that the decimal expansion terminates or repeats (limit repetition decimals).	CC.2.1.8.E.4 Estimate irrational numbers by comparison.			
	5		PSSA Testing										
	6						Live Lab (5)	15					

Math 8

Q	Unit	Week	Item #	Lesson	ACD Assignments	INT Assignments	ADV Assignments	LL / BM	Pts	Objectives	PSSA Eligible Content	CC Standards								
11	7	11.1	11.1	Line Graphs	Interpret Line Graphs Assignment				20	You will be able to use and interpret line graphs.	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.3 Analyze linear models to make interpretations based on the data.								
				11.1.a								A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.3 Analyze linear models to make interpretations based on the data.							
		11.2	11.2	Fractions, Decimals, Percents					Convert Between Fractions, Decimals and Percents Assignment				15	You will be able to convert between fractions, decimals and percents.	<i>Building towards:</i> A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	<i>Building towards:</i> CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.				
				11.2.a												<i>Building towards:</i> A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	<i>Building towards:</i> CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.			
		11.2.b	11.2.b	Fractions, Decimals, and Percents Quiz													20		<i>Building towards:</i> A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	<i>Building towards:</i> CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.
				11.2.b																<i>Building towards:</i> A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.
	8							15												
																				8
	12	9	12.1					12.1	Circle Graphs								20	You will be able to calculate values and percentages on circle graphs and interpret circle graphs.	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.
									12.1.a										Circle Graphs Assignment	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.
									12.1.b				Circle Graphs Quiz	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.					
		10	12.2					12.2	Bar Graphs							15	You will be able to calculate values and percentages on bar graphs and interpret bar graphs.	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.	
12.2.a				Bar Graphs Assignment	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.														
12.2.a					A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.														
10	12.3	12.3	Units 11-12 Study Guide					Review the key concepts from units 11-12.	Units 11-12 Standards	Units 11-12 Standards										
			12.3.a						Units 11-12 Exam	Units 11-12 Standards	Units 11-12 Standards									
									500											

Algebra 1 GL

Q	Unit	Week	Item #	Lesson	Learning Activity	Assignment/Exam	Pts (No ★)	Objectives (You will be able to...)	Keystone Eligible Content	PA CC Standards	Instructional Strategies		
1		1				Benchmark	25						
			1.1	Fractions						A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials. A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.6.E.3 Develop and/or apply number theory concepts to find common factors and multiples. CC.2.1.HS.F.2 Analyze properties of rational and CC.2.1.6.E.3 Develop and/or apply number theory concepts to find common factors and multiples. CC.2.1.HS.F.2 Analyze properties of rational and	Identifying similarities and differences	
			1.1.a		GCF & LCM of Numbers	EC		20	List multiples and find the least common multiple of numbers. List factors and find the greatest common factor of numbers.	A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials. A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.HS.F.2 Analyze properties of rational and CC.2.1.6.E.3 Develop and/or apply number theory concepts to find common factors and multiples.	Homework and practice	
			1.1.b		Multiply & Divide Fractions	EC		20	Multiply and divide fractions. Reduce fractions.	A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials. A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.HS.F.2 Analyze properties of rational and CC.2.1.6.E.3 Develop and/or apply number theory concepts to find common factors and multiples.	Homework and practice	
			2	1.1.c		Add & Subtract Fractions	EC		20	Add and subtract fractions. Reduce fractions.	A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials. A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.HS.F.2 Analyze properties of rational and	Homework and practice
			1.1.d		Fractions Assignment			20					
			3	1.2	Exponents & Roots						A1.1.1.1.2 Simplify square roots (e.g., $\sqrt{24} = 2\sqrt{6}$). A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or A1.1.1.1.2 Simplify square roots (e.g., $\sqrt{24} = 2\sqrt{6}$). A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.	Cues or questions or advance organizer
			1.2.a		Evaluate Exponents & Roots			20	Evaluate exponents and roots.	A1.1.1.1.2 Simplify square roots (e.g., $\sqrt{24} = 2\sqrt{6}$). A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.		
			1.2.b		Simplifying Square Roots	EC		20	Simplify square roots using perfect square factors.	A1.1.1.1.2 Simplify square roots (e.g., $\sqrt{24} = 2\sqrt{6}$).	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.	Summarizing and note taking	
			1.2.c		Exponents & Roots Assignment			20					
			4	1.3	Use Real Numbers						A1.1.1.1.1 Compare and/or order any real numbers. A1.1.1.3.1 Simplify/evaluate expressions involving A1.1.1.1.1 Compare and/or order any real numbers. A1.1.1.3.1 Simplify/evaluate expressions involving	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties. CC.2.1.8.E.4 Estimate irrational numbers by CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties. CC.2.1.8.E.4 Estimate irrational numbers by	Reinforcing effort and providing recognition Cooperative learning
			1.3.a		Absolute Value & Order of Operations	EC		20	Simplify expressions using the order of operations and absolute value.	A1.1.1.1.1 Compare and/or order any real numbers. A1.1.1.3.1 Simplify/evaluate expressions involving			
			1.3.b		Compare & Order Real Numbers			20	Compare real numbers with inequality symbols. Order real numbers on a number line.	A1.1.1.1.1 Compare and/or order any real numbers. A1.1.1.3.1 Simplify/evaluate expressions involving			
			1.3.c		End-of-Unit Exam			25					
		2		5	2.1	Properties & Expressions					A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.1 Use and/or identify an algebraic A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.3 Interpret solutions to problems in the A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only. A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.1 Use and/or identify an algebraic	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.9 Use reasoning to solve equations CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.8 Apply inverse operations to solve	Nonlinguistic representations Summarizing and note taking Summarizing and note taking
	2.1.a				Variables & Expressions	EC		20	Write algebraic expressions from words. Evaluate algebraic expressions using the substitution property of equality. Identify the following properties of real numbers: Commutative, Associative, Distributive, Identity, Inverse. Use the commutative and distributive properties to simplify expressions. Identify properties of equality: Symmetric, Addition, Additive Inverse, Multiplication, Multiplicative Inverse. Use properties of equality to solve one-step equations.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.1 Use and/or identify an algebraic A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.3 Interpret solutions to problems in the A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only. A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.1 Use and/or identify an algebraic	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.9 Use reasoning to solve equations CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.8 Apply inverse operations to solve	Nonlinguistic representations	
	2.1.b				Properties of Real Numbers	EC		20	Identify the following properties of real numbers: Commutative, Associative, Distributive, Identity, Inverse. Use the commutative and distributive properties to simplify expressions. Identify properties of equality: Symmetric, Addition, Additive Inverse, Multiplication, Multiplicative Inverse. Use properties of equality to solve one-step equations.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.1 Use and/or identify an algebraic A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.3 Interpret solutions to problems in the A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only. A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.1 Use and/or identify an algebraic	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.9 Use reasoning to solve equations CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.8 Apply inverse operations to solve	Summarizing and note taking	
	2.1.c				Properties of Equality			20	Identify the following properties of real numbers: Commutative, Associative, Distributive, Identity, Inverse. Use the commutative and distributive properties to simplify expressions. Identify properties of equality: Symmetric, Addition, Additive Inverse, Multiplication, Multiplicative Inverse. Use properties of equality to solve one-step equations.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.1 Use and/or identify an algebraic A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.3 Interpret solutions to problems in the A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only. A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.1 Use and/or identify an algebraic	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.9 Use reasoning to solve equations CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.8 Apply inverse operations to solve	Summarizing and note taking	
	6			2.1.d		Mid-Unit Exam		25					
	2.2			Solve Equations						A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.3 Interpret solutions to problems in the A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.1 Use and/or identify an algebraic	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.8 Apply inverse operations to solve CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.9 Use reasoning to solve equations CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.8 Apply inverse operations to solve	Setting objectives and providing feedback Cooperative learning	
	2.2.a				Two-Step Equations	EC		20	Solve two-step equations. Justify equation solving steps with properties of equality.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.3 Interpret solutions to problems in the A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.1 Use and/or identify an algebraic	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.8 Apply inverse operations to solve CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.9 Use reasoning to solve equations CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.8 Apply inverse operations to solve	Setting objectives and providing feedback	
	7			2.2.b		Multi-Step Equations	EC		20	Solve multi-step equations. Justify equation solving steps with properties.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.3 Interpret solutions to problems in the A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.1 Use and/or identify an algebraic	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.8 Apply inverse operations to solve CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.9 Use reasoning to solve equations CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.HS.D.8 Apply inverse operations to solve	Cooperative learning
	2.2.c				Expressions & Equations Assignment			20					
	8			2.3	Basic Inequalities					A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line. A1.1.3.1.3 Interpret solutions to problems in the A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line. A1.1.3.1.3 Interpret solutions to problems in the	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret	Nonlinguistic representations Cues or questions or advance organizer	
	2.3.a				Graph Inequalities	EC		20	Identify solutions to an inequality. Graph inequalities on a number line. Write an inequality from a number line.	A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line. A1.1.3.1.3 Interpret solutions to problems in the A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line. A1.1.3.1.3 Interpret solutions to problems in the	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret	Nonlinguistic representations	
	2.3.b				Solve Inequalities	EC		20	Solve inequalities and graph their solutions on a number line.	A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line. A1.1.3.1.3 Interpret solutions to problems in the	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret	Cues or questions or advance organizer	
	2.3.c		Basic Inequalities Assignment			20							
	9	2.4	Compound Inequalities					A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret	Nonlinguistic representations Cues or questions or advance organizer			
	2.4.a		Graph Compound Inequalities			20	Graph compound inequalities on a number line. Write a compound inequality from a number line or a situation.	A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret	Nonlinguistic representations			
	2.4.b		Solve Compound Inequalities	EC		20	Solve compound inequalities and graph their solutions on a number line.	A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret	Cues or questions or advance organizer			
	10	2.4.c		End-of-Unit Exam		25							
							500						

Algebra 1 GL

Q	Unit	Week	Item #	Lesson	Learning Activity	Assignment/Exam	Pts (No ★)	Objectives (You will be able to...)	Keystone Eligible Content	PA CC Standards	Instructional Strategies	
3	1					Benchmark	25					
		3.1	The Coordinate Plane						A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.		
		3.1.a	Coordinate Plane	EC	20	Identify parts of the coordinate plane. Plot points in the coordinate plane.		A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Nonlinguistic representations		
		3.1.b	Types of Slope					20	Identify and interpret types of slope.	A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.2 Analyze the concept of linear rate of change.	CC.2.2.HS.C.4 Interpret the effects transformations have on functions and find the inverse of functions.	Nonlinguistic representations
	2	3.1.c				Coordinate Plane Assignment	20					
		3.2	Patterns							A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.8.C.1 Define, evaluate, and compare functions.	
		3.2.a	Equations, Tables, and Graphs					20	Create a table of values from an equation. Plot a table of values on the coordinate plane. Interpret points, intercepts, and types of slope from a graph based on a real-world context.	A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model real-world situations.	Cooperative learning
		3.2.b	Linear Relationships	EC	20	Identify features of a linear relationship. Use patterns to find missing values in a linear relationship.			A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model real-world situations.	Cues or questions or advance organizer	
	3	3.2.c				Patterns Assignment	20					
	4	3.3	Functions							A1.2.1.1.2 Determine whether a relation is a function, given a set of points or a graph. A1.2.1.1.3 Identify the domain or range of a relation (may be presented as ordered pairs, a graph, or a table).	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.1 Use the concept and notation of functions to interpret and apply them in terms of their context.	Summarizing and note taking
		3.3.a	Domain and Range					20	Identify domain and range from a list of ordered pairs, table, or graph.			
		3.3.b	Relations and Functions					20	Determine whether a relation is a function from a set of points or a graph.	A1.2.1.1.2 Determine whether a relation is a function, given a set of points or a graph.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model real-world situations.	Identifying similarities and differences
		3.3.c				End-of-Unit Exam	25					
	2	5	4.1	Slope						A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.2 Analyze the concept of linear rate of change.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.	
4.1.a			The Slope Formula	EC	20	Calculate the slope of a line given two points, a table, or a graph using the slope formula.			A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.2 Analyze the concept of linear rate of change.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.	Homework and practice	
4.1.b			Slope & Y-intercept						20	Identify the slope and y-intercept of a line on a graph. Write the slope intercept form of a line from a graph.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Summarizing and note taking
		4.1.c				Slope Assignment	20		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note:	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.		
6		4.2	Equations of Lines Part 1						A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note:	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.		
		4.2.a	Write Slope Intercept Form	EC	20	Identify the slope and y-intercept from an equation in slope intercept form. Write the slope intercept form for a line given the slope and y-intercept or two points on the line.				CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Nonlinguistic representations	
		4.2.b	Graph Slope Intercept Form					20	Graph lines from slope intercept form.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Setting objectives and providing feedback	
		4.2.c	Point Slope Form	EC	20	Write the equation for a line in point slope form given a point and the slope or two points. Transform an equation from point slope form to slope intercept form.				CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Identifying similarities and differences	
7		4.2.d				Mid-Unit Exam	25					
4		8	4.3	Equations of Lines Part 2						A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note:	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	
			4.3.a	X and Y Intercepts	EC	20	Calculate the x- and y- intercepts of a line from an equation and graph them on the coordinate plane.				CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Nonlinguistic representations
			4.3.b	Standard Form	EC	20	Transform a linear equation into standard form. Graph a linear equation in standard form using the x- and y- intercepts.				CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Summarizing and note taking
		4.3.c	Graph Any Equation						20	Graph linear equations by transforming them to slope intercept form. Graph linear equations by calculating the x- and y- intercepts.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Reinforcing effort and providing recognition
		4.3.d				Equations of Lines Assignment	20					
	4.4	Scatter Plots							A1.2.2.2.1 Draw, identify, find, and/or write an equation for a line of best fit for a scatter plot. A1.2.2.2.3 Make predictions using the equations.	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables. CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables.		
	4.4.a	Types of Trends					20	Create scatter plots from tables. Make predictions based on the graph of a scatter plot. Describe the strength and direction of the trend for scatter plots.	A1.2.2.2.1 Draw, identify, find, and/or write an equation for a line of best fit for a scatter plot. A1.2.2.2.3 Make predictions using the equations.	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables.	Nonlinguistic representations	
9	4.4.b	Trend Line Equations	EC	20	Write the equation for a trend line on a scatter plot. Use the trend line equation to make predictions.				A1.2.2.2.1 Draw, identify, find, and/or write an equation for a line of best fit for a scatter plot. A1.2.2.2.3 Make predictions using the equations.	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables.	Cooperative learning	
	4.4.c				End-of-Unit Exam	25						
							500					

Algebra 1 GL

Q	Unit	Week	Item #	Lesson	Learning Activity	Assignment/Exam	Pts (No ★)	Objectives (You will be able to...)	Keystone Eligible Content	PA CC Standards	Instructional Strategies	
7			7.1	Multiply & Factor Polynomials					A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a trinomial.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.		
			7.1.a	Multiply Binomials			20	Multiply binomials.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a trinomial.	CC.2.2.HS.D.3 Extend the knowledge of equivalent forms to solve problems.	Identifying similarities and differences	
			7.1.b	Factor Trinomials			20	Factor trinomials in the form $x^2 + bx + c$.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a trinomial.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	Identifying similarities and differences	
			7.1.c	Factor Trinomials with Negatives			20	Factor trinomials in the form $x^2 + bx + c$.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a trinomial.	CC.2.2.HS.D.3 Extend the knowledge of equivalent forms to solve problems.	Summarizing and note taking	
			7.1.d	Difference of Squares			20	Multiply a sum and difference pair. Factor a difference of squares.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a trinomial.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	Generating and testing hypotheses	
			7.1.e		Multiply & Factor Assignment	20			A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a trinomial.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.		
			7.2	Rational Expressions					A1.1.1.5.2 Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials are limited to the form $ax^2 + bx + c$.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.		
			7.2.a	Rational Expressions	EC	20	Simplify rational algebraic expressions.	A1.1.1.5.2 Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials are limited to the form $ax^2 + bx + c$.	CC.2.2.HS.D.3 Extend the knowledge of equivalent forms to solve problems.	Reinforcing effort and providing recognition		
			7.2.b		Rational Expressions Assignment	20			A1.1.1.5.2 Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials are limited to the form $ax^2 + bx + c$.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.		
			7.2.c		End-of-Unit Exam	25				CC.2.2.HS.D.3 Extend the knowledge of equivalent forms to solve problems.		
4			8.1	Data Displays					A1.2.3.1.1 Calculate and/or interpret the range, quartiles, and interquartile range of data.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.		
			8.1.a	Box-and-Whisker Plots			20	Calculate the range, quartiles, and interquartile range for a set of data. Identify the range, quartiles, and interquartile range from a box-and-whisker plot.	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.	Nonlinguistic representations	
			8.1.b	Circle, Bar, & Stem-and-Leaf Plots			20	Calculate the mean, median, mode, and range using stem-and-leaf plots. Analyze data and make predictions based on circle and bar graphs.	A1.2.3.1.1 Calculate and/or interpret the range, quartiles, and interquartile range of data.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.	Nonlinguistic representations	
			8.1.c		Data Displays Quiz	25			A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.		
			8.2	Probability					A1.2.3.3.1 Find probabilities for compound events (e.g., find probability of red and blue, find probability of red or blue) and represent as a fraction, decimal, or percent.	CC.2.4.7.B.3 Investigate chance processes and develop, use, and evaluate probability models.		
			8.2.a	Probability of Compound Events	EC	20	Calculate the probability of compound events.	A1.2.3.3.1 Find probabilities for compound events (e.g., find probability of red and blue, find probability of red or blue) and represent as a fraction, decimal, or percent.	CC.2.4.HS.B.7 Apply the rules of probability to compound events.	Homework and practice		
			8.2.b		Probability Assignment	20						
			8.3	Module 1 Review					Review module 1 standards.	Module 1 Standards		Summarizing and note taking
			8.3.a		Module 1 Practice	30	Practice module 1 standards.			Module 1 Standards		
			8.3.b		Module 1 Exam	40	Show proficiency on module 1 standards.			Module 1 Standards		
8			8.4	Module 2 Review							Summarizing and note taking	
			8.4.a		Module 2 Practice	30	Practice module 2 standards.			Module 2 Standards		
			8.4.b		Module 2 Exam	40	Show proficiency on module 2 standards.			Module 2 Standards		
			8.5	Keystone Testing								
			8.5	Vertical & Horizontal						A1.2.2.1.3 Write or identify a linear equation when given the graph of the line, two points on the line, or the slope and a point on the line. Note: The slope must be a real number.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Identifying similarities and differences
			8.5.a	Vertical & Horizontal Lines			20	Graph and write the equation for horizontal and vertical lines.	A1.2.2.1.3 Write or identify a linear equation when given the graph of the line, two points on the line, or the slope and a point on the line. Note: The slope must be a real number.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Cues or questions or advance organizer	
			8.5.b	Vertical & Horizontal Inequalities			20	Graph and write horizontal and vertical inequalities.	A1.2.2.1.3 Write or identify a linear equation when given the graph of the line, two points on the line, or the slope and a point on the line. Note: The slope must be a real number.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.		
			8.5.c		Vertical & Horizontal Quiz	25						
									500			

Algebra 1 CP

Q	Unit	Week	Item #	Lesson	Learning Activity	Assignment/Exam	Pts (No ★)	Objectives (You will be able to...)	Keystone Eligible Content	PA CC Standards	Instructional Strategies		
1		1				Benchmark	25						
			1.1	Fractions				List multiples and find the least common multiple of numbers. Identify prime and composite numbers. List factors and find the greatest common factor of numbers.	A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials. A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials. A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.6.E.3 Develop and/or apply number theory concepts to find common factors and multiples. CC.2.1.6.E.3 Develop and/or apply number theory concepts to find common factors and multiples. CC.2.1.6.E.3 Develop and/or apply number theory concepts to find common factors and multiples.	Identifying similarities and differences		
			1.1.a		GCF & LCM of Numbers	EC	20						
			2	1.1.b	Operations with Fractions	EC	20	Add, subtract, multiply, divide, and reduce fractions.				Homework and practice	
				1.1.c			Fractions Assignment	20					
			3	1.2	Exponents & Roots				A1.1.1.1.2 Simplify square roots (e.g., $\sqrt{24} = 2\sqrt{6}$). A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute value. A1.1.1.1.2 Simplify square roots (e.g., $\sqrt{24} = 2\sqrt{6}$). A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute value.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.		Cues or questions or advance organizer	
				1.2.a	Evaluate Exponents & Roots			20	Evaluate exponents and roots.				
				1.2.b	Simplifying Square Roots	EC	20	Simplify square roots using perfect square factors.	A1.1.1.1.2 Simplify square roots (e.g., $\sqrt{24} = 2\sqrt{6}$).			Summarizing and note taking	
				1.2.c			Exponents & Roots Assignment	20					
			4	1.3	Use Real Numbers				A1.1.1.1.1 Compare and/or order any real numbers. A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute value. A1.1.1.1.1 Compare and/or order any real numbers. A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute value.	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties. CC.2.1.8.E.4 Estimate irrational numbers by using their properties. CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties. CC.2.1.8.E.4 Estimate irrational numbers by using their properties.		Reinforcing effort and providing recognition	
				1.3.a	Absolute Value & Order of Operations	EC	20	Simplify expressions using the order of operations and absolute value.					
				1.3.b	Compare & Order Real Numbers			20	Compare real numbers with inequality symbols. Order real numbers on a number line.			Cooperative learning	
				1.3.c			End-of-Unit Exam	25					
2		5	2.1	Properties & Expressions				Write algebraic expressions from words. Evaluate algebraic expressions using the substitution property of equality. Identify the following properties of real numbers: Commutative, Associative, Distributive, Identity, Inverse. Use the commutative and distributive properties to simplify expressions. Identify properties of equality: Symmetric, Addition, Additive Inverse, Multiplication, Multiplicative Inverse. Use properties of equality to solve one-step equations.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only. A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model real-world situations. CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.		Nonlinguistic representations	
			2.1.a	Variables & Expressions	EC	20							
			2.1.b	Properties of Real Numbers	EC	20						Summarizing and note taking	
			2.1.c	Properties of Equality			20					Summarizing and note taking	
			6	2.1.d			Mid-Unit Exam	25					
			2.2	Solve Equations					A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only. A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.		Setting objectives and providing feedback	
			2.2.a	2-Step Equations	EC	20	Solve two-step equations. Justify equation solving steps with properties of equality.						
			7	2.2.b	Multi-Step Equations	EC	20	Solve multi-step equations. Justify equation solving steps with properties.				Cooperative learning	
			2.2.c	Absolute Value Equations	EC	20	Solve absolute value equations.					Cooperative learning	
				2.2.d			Expressions & Equations Assignment	20					
			8	2.3	Basic Inequalities				Identify solutions to an inequality. Graph inequalities on a number line. Write an inequality from a number line.	A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret real-world situations. CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.		Nonlinguistic representations
				2.3.a	Graph Inequalities	EC	20						
				2.3.b	Solve Inequalities	EC	20	Solve inequalities and graph their solutions on a number line.				Cues or questions or advance organizer	
			2.3.c			Basic Inequalities Assignment	20						
		9	2.4	Compound Inequalities				Graph compound inequalities on a number line. Write a compound inequality from a number line or a situation.	A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret real-world situations. CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.		Nonlinguistic representations	
			2.4.a	Graph Compound Inequalities			20						
			2.4.b	Solve Compound Inequalities	EC	20	Solve compound inequalities and graph their solutions on a number line.				Cues or questions or advance organizer		
			2.4.c			End-of-Unit Exam	25						
							500						
		1				Benchmark	25						

Algebra 1 CP

Q	Unit	Week	Item #	Lesson	Learning Activity	Assignment/Exam	Pts (No ★)	Objectives (You will be able to...)	Keystone Eligible Content	PA CC Standards	Instructional Strategies		
3			3.1	The Coordinate Plane					A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or nonhierarchically. A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or nonhierarchically.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations. CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.			
			3.1.a		Coordinate Plane	EC	20	Identify parts of the coordinate plane. Plot points in the coordinate plane.			Nonlinguistic representations		
			3.1.b			Coordinate Plane Assignment		20					
	2			3.2	Patterns				A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or nonhierarchically. A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or nonhierarchically. A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or nonhierarchically.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions in model. CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions in model.			
				3.2.a		Patterns and Graphs	EC	20	Create a table of values from an equation. Plot a table of values on the coordinate plane. Use patterns to find missing values in a linear relationship.			Cooperative learning	
				3.2.b		Function Rules	EC	20	Write and graph function rules. Use function rules to make predictions. Identify and extend patterns.			Cooperative learning	
				3.2.c		Arithmetic Sequences		20	Write an equation for an arithmetic sequence. Find the value of a term in an arithmetic sequence.	A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or nonhierarchically.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions in model.	Cues or questions or advance organizer	
				3	3.2.d		Patterns Assignment		20				
				4	3.3	Functions							
				3.3.a		Domain and Range		20	Identify domain and range from a list of ordered pairs, mapping diagram, table, or graph. Calculate the range given the domain and equation.	A1.2.1.1.2 Determine whether a relation is a function, given a set of points or a graph. A1.2.1.1.3 Identify the domain or range of a relation (may be presented as ordered pairs, a graph, or a table).	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions in model.	Summarizing and note taking	
3.3.b					Relations and Functions		20	Determine whether a relation is a function from a set of points, mapping diagram, or graph.	A1.2.1.1.2 Determine whether a relation is a function, given a set of points or a graph.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions in model.	Identifying similarities and differences		
3.3.c						End-of-Unit Exam		25					
5				4.1	Slope & Lines					A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.2 Analyze the concept of linear rate of change. A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.2 Analyze the concept of linear rate of change.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations. CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Homework and practice	
4.1.a					Rate of Change		20	Interpret rate of change in terms of dependent and independent variables.					
2			4.1.b		The Slope Formula	EC	20	Calculate the slope of a line given two points, a table, or a graph using the slope formula.	A1.2.2.1.4 Determine the slope and/or y-intercept represented by a linear equation or graph.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.	Summarizing and note taking		
			4.1.c		Vertical & Horizontal Lines		20	Graph and write the equation for horizontal and vertical lines.	A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Identifying similarities and differences		
			4.1.d			Slope & Lines Assignment		20					
			6	4.2	Equations of Lines Part 1					A1.2.2.1.2 Analyze the concept of linear rate of change. A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.		
			4.2.a		Write Slope Intercept Form	EC	20	Identify the slope and y-intercept from an equation and a graph. Write the slope intercept form for a line given the graph or two points on the line.	A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Nonlinguistic representations		
				4.2.b		Graph Slope Intercept Form		20	Graph lines from slope intercept form.	A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Setting objectives and providing feedback	
				4.2.c		Point Slope Form	EC	20	Write the equation for a line in point slope form given a point and the slope or two points. Transform an equation from point slope form to slope intercept form.	A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Identifying similarities and differences	
				7	4.2.d		Mid-Unit Exam		25				
				8	4.3	Equations of Lines Part 2					A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	
				4.3.a		Standard Form	EC	20	Transform a linear equation into standard form. Graph a linear equation in standard form using the x- and y- intercepts.	A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Nonlinguistic representations	
			4.3.b		Graph Any Equation		20	Graph linear equations by transforming them to slope intercept form. Graph linear equations by calculating the x- and y- intercepts.	A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Summarizing and note taking		
			4.3.c		Parallel and Perpendicular Lines		20	Determine whether linear equations represent parallel lines, perpendicular lines, or neither.	A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Reinforcing effort and providing recognition		
			4.3.d			Equations of Lines Assignment		20					
			9	4.4	Scatter Plots				A1.2.2.2.1 Draw, identify, find, and/or write an equation for a line of best fit for a scatter plot. A1.2.2.2.3 Make predictions using the equation or equation for a line of best fit for a scatter plot.	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables. CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables.			
			4.4.a		Scatter Plots & Trend Lines	EC	20	Create scatter plots from tables. Describe the strength and direction of the trend for scatter plots. Write the equation for a trend line on a scatter plot and use it to make predictions.	A1.2.2.2.1 Draw, identify, find, and/or write an equation for a line of best fit for a scatter plot. A1.2.2.2.3 Make predictions using the equation or equation for a line of best fit for a scatter plot.	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables. CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables.	Cooperative learning		
			4.4.b			End-of-Unit Exam		25					
							500						
		1				Benchmark	25						
	2	5.1	Systems by Graphing					A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: A1.2.2.1.4.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.				

Algebra 1 CP

Q	Unit	Week	Item #	Lesson	Learning Activity	Assignment/Exam	Pts (No ★)	Objectives (You will be able to...)	Keystone Eligible Content	PA CC Standards	Instructional Strategies	
5	3	5.1.a		Graphing Linear Equations	Graphing Linear Equations	EC	20	Graph and write equations in slope intercept form. Transform equations into slope intercept form. Graph equations using the x and y intercepts. Identify a solution to a system of equations on a graph and check the solution in the equations. Identify the number of solutions to a system of equations from a graph.	A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: A1.2.2.1.4: A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: 1 limit	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations. CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Summarizing and note taking	
		5.1.b		Systems & Solutions			20		A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Nonlinguistic representations	
		5.1.c		Systems Graphically		EC	20	Solve a system of equations by graphing.	A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Nonlinguistic representations	
		5.1.d		Systems Algebraically	Graphing Systems Assignment		20		A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically		
		5.2		Systems Algebraically					A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically		
	5.2.a		Substitution Part 1			20	Solve a system of equations using substitution with at least one variable isolated.	A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Reinforcing effort and providing recognition		
	5.2.b		Substitution Part 2		EC	20	Solve a system of equations using substitution without any variables isolated.	A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Homework and practice		
	5.2.c		Elimination		EC	20	Solve a system of equations using elimination.	A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Homework and practice		
	5.2.d		Solving Systems Assignment			20		A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically			
	5.2.e		Mid-Unit Exam			25						
3	5	5.3		Linear Inequalities					A1.1.3.2.1 Write and/or solve a system of linear inequalities using graphing. Note: Limit systems to two linear inequalities. Note: 1 limit systems to two linear	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities algebraically and graphically		
		5.3.a		Graph Linear Inequalities			20	Identify solutions to a linear inequality on a graph. Graph a linear inequality in any form.	A1.1.3.2.1 Write and/or solve a system of linear inequalities using graphing. Note: Limit systems to two linear inequalities. Note: 1 limit systems to two linear	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities algebraically and graphically	Identifying similarities and differences	
		5.3.b		Systems of Inequalities		EC	20	Identify solutions from a graph of a system of inequalities. Graph a system of inequalities.	A1.1.3.2.1 Write and/or solve a system of linear inequalities using graphing. Note: Limit systems to two linear inequalities. Note: 1 limit systems to two linear	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities algebraically and graphically	Nonlinguistic representations	
		5.3.c		Graph Inequalities Assignment			20		A1.1.3.2.1 Write and/or solve a system of linear inequalities using graphing. Note: Limit systems to two linear inequalities. Note: 1 limit systems to two linear	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities algebraically and graphically		
		5.3.d		End-of-Unit Exam			25					
6	7	6.1		Exponents Part 1					A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values in solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.2 Apply properties of rational and		
		6.1.a		Multiplication Property			20	Simplify expressions with numbers and variables using the multiplication property of exponents.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values in solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.2 Apply properties of rational and	Generating and testing hypotheses	
		6.1.b		Power to a Power Property		EC	20	Simplify expressions with numbers and variables using the power to a power property of exponents.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values in solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.2 Apply properties of rational and	Generating and testing hypotheses	
		6.2		Exponents Part 2					A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values in solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.2 Apply properties of rational and		
		6.2.a		Negative Exponents		EC	20	Simplify numerical and variable bases with negative exponents. Combine the multiplication, power to a power, and negative properties of exponents to simplify basic expressions.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values in solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.2 Apply properties of rational and	Homework and practice	
	6.2.b		Division Property			20	Simplify expressions with numbers and variables using the division property of exponents.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values in solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.2 Apply properties of rational and	Generating and testing hypotheses		
	6.2.c		Combining Properties			20	Simplify expressions using combinations of the properties of exponents.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values in solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.2 Apply properties of rational and	Summarizing and note taking		
	6.2.d		Exponents Assignment			20		A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values in solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.2 Apply properties of rational and			
	6.3		Introduction to Polynomials					A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context. CC.2.2.HS.D.2 Write expressions in equivalent forms	Identifying similarities and differences		
	6.3.a		Like Terms		EC	20	Add like terms. Subtract like terms.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context. CC.2.2.HS.D.2 Write expressions in equivalent forms	Identifying similarities and differences		
6.3.b		GCF & LCM			20	Calculate the greatest common factor (GCF) of terms with variables. Calculate the least common multiple (LCM) of terms with variables.	A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real world or mathematical problems	Cooperative learning			
6.3.c		Multiply & Factor GCF			20	Multiply and factor monomials with polynomials.	A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context. CC.2.2.HS.D.2 Write expressions in equivalent forms	Cues or questions or advance organizer			
6.3.d		End-of-Unit Exam			25							
							500					
	1				Benchmark		25					
		7.1		Multiply & Factor Polynomials			20	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems. CC.2.2.HS.D.3 Extend the knowledge of arithmetic	Identifying similarities and differences		
		7.1.a		Multiply Binomials			20	Multiply binomials.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems. CC.2.2.HS.D.3 Extend the knowledge of arithmetic	Identifying similarities and differences		
		7.1.b		Factor Trinomials			20	Factor trinomials in the form $x^2 + bx + c$. Factor out the greatest common factor (GCF) of a trinomial.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems. CC.2.2.HS.D.3 Extend the knowledge of arithmetic	Identifying similarities and differences		

Algebra 1 CP

Q	Unit	Week	Item #	Lesson	Learning Activity	Assignment/Exam	Pts (No ★)	Objectives (You will be able to...)	Keystone Eligible Content	PA CC Standards	Instructional Strategies	
7			2	7.1.c	Factor Trinomials with Negatives		20	Factor trinomials in the form $x^2 \pm bx \pm c$.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	Summarizing and note taking	
			7.1.d	Difference of Squares		20	Factor a difference of squares. Factor out the greatest common factor (GCF) of a difference of squares.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	Generating and testing hypotheses		
			7.1.e		Factoring Assignment	20						
				3	7.2	Rational Expressions				A1.1.1.5.2 Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials are limited to the form $ax^2 + bx + c$ where a is equal to	CC.2.2.HS.D.3 Extend the knowledge of arithmetic to solve problems.	
				7.2.a	Rational Expressions	EC	20	Simplify rational algebraic expressions.	A1.1.1.5.2 Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials are limited to the form $ax^2 + bx + c$ where a is equal to	CC.2.2.HS.D.3 Extend the knowledge of arithmetic to solve problems.	Reinforcing effort and providing recognition	
				7.2.b		Rational Expressions Assignment	20					
				7.2.c		End-of-Unit Exam	25					
4			4	8.1	Data Displays				A1.2.3.1.1 Calculate and/or interpret the range, quartiles, and interquartile range of data.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.		
			8.1.a	Box-and-Whisker Plots		20	Calculate the range, quartiles, and interquartile range for a set of data. Identify the range, quartiles, and interquartile range from a box-and-whisker plot.	A1.2.3.1.1 Calculate and/or interpret the range, quartiles, and interquartile range of data.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.	Nonlinguistic representations		
			8.1.b	Circle, Bar, & Stem-and-Leaf Plots		20	Calculate the mean, median, mode, and range using stem-and-leaf plots. Analyze data and make predictions based on circle and bar graphs.	A1.2.3.1.1 Calculate and/or interpret the range, quartiles, and interquartile range of data.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.	Nonlinguistic representations		
				8.1.c		Data Displays Quiz	25		A1.2.3.1.1 Calculate and/or interpret the range, quartiles, and interquartile range of data.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.		
				5	8.2	Probability						
				8.2.a	Compound Probability	EC	20	Calculate the probability of compound events.	A1.2.3.3.1 Find probabilities for compound events (e.g., find probability of red and blue, find probability of red or blue) and represent as a fraction, decimal, or	CC.2.4.HS.B.3 Investigate chance processes and develop, use, and evaluate probability models.	Homework and practice	
				8.2.b		Probability Assignment	20					
				6	8.3	Module 1 Review			Review module 1 standards.	Module 1 Standards		Summarizing and note taking
				8.3.a		Module 1 Practice	30	Practice module 1 standards.	Module 1 Standards			
				8.3.b		Module 1 Exam	40	Show proficiency on module 1 standards.	Module 1 Standards			
				7	8.4	Module 2 Review			Review module 2 standards.	Module 2 Standards		Summarizing and note taking
				8.4.a		Module 2 Practice	30	Practice module 2 standards.	Module 2 Standards			
				8.4.b		Module 2 Exam	40	Show proficiency on module 2 standards.	Module 2 Standards			
				8		Keystone Testing						
				9	8.5	Combinatorics				A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.4 Recognize and evaluate random processes underlying statistical experiments.	
8.5.a				Counting Outcomes		20	Count outcomes using tree diagrams, the fundamental counting principle, and factorials.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.4 Recognize and evaluate random processes underlying statistical experiments.	Cooperative learning		
8.5.b				Permutations		20	Use factorials to count the permutations of a set. Apply the permutation formula to determine the number of possible arrangements of a set.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.4 Recognize and evaluate random processes underlying statistical experiments.	Reinforcing effort and providing recognition		
8.5.c					Combinatorics Exam	25						
							500					

Algebra 1 H

Q	Unit	Week	Item #	Lesson	Learning Activity	Assignment/Exam	Pts (No ★)	Objectives (You will be able to...)	Keystone Eligible Content	PA CC Standards	Instructional Strategies	
1		1				Benchmark	25					
		1.1	Fractions & Roots						A1.1.1.1.1 Compare and/or order any real numbers. A1.1.1.1.2 Simplify square roots (e.g., $\sqrt{24} = 2\sqrt{6}$). A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.6.E.3 Develop and/or apply number theory concepts to find common factors and multiples. CC.2.1.8.E.1 Analyze properties of rational and irrational numbers using their properties. CC.2.1.8.E.3 Develop and/or apply number theory concepts to find common factors and multiples. CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.	Homework and practice	
		1.1.a		Operations with Fractions	EC		20	Add, subtract, multiply, divide, and reduce fractions.	A1.1.1.1.2 Simplify square roots (e.g., $\sqrt{24} = 2\sqrt{6}$). A1.1.1.3.1 Simplify/evaluate expressions involving properties of exponents, roots, and/or absolute values.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.2 Analyze properties of rational and irrational numbers to solve real-world or mathematical problems.	Cues or questions or advance organizer	
		1.1.b		Evaluate Exponents & Roots			20	Evaluate exponents and roots.				
		2	1.1.c		Simplifying Square Roots	EC		20	Simplify square roots using perfect square factors.	A1.1.1.1.2 Simplify square roots (e.g., $\sqrt{24} = 2\sqrt{6}$).	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents. CC.2.1.HS.F.2 Analyze properties of rational and irrational numbers to solve real-world or mathematical problems.	Summarizing and note taking
		1.1.d		Fractions & Roots Assignment			20					
		3	1.2	Use Real Numbers						A1.1.1.1.1 Compare and/or order any real numbers. A1.1.1.3.1 Simplify/evaluate expressions involving properties of exponents, roots, and/or absolute values.	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties. CC.2.1.8.E.4 Estimate irrational numbers by comparison.	Reinforcing effort and providing recognition
		1.2.a		Absolute Value & Order of Operations	EC		20	Simplify expressions using the order of operations and absolute value.	A1.1.1.1.1 Compare and/or order any real numbers. A1.1.1.3.1 Simplify/evaluate expressions involving properties of exponents, roots, and/or absolute values.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties. CC.2.1.8.E.4 Estimate irrational numbers by comparison.	Cooperative learning	
		1.2.b		Compare & Order Real Numbers			20	Compare real numbers with inequality symbols. Order real numbers on a number line.				
		1.2.c		End-of-Unit Exam				25				
1		4	2.1	Properties & Expressions					A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.	Nonlinguistic representations	
		2.1.a		Variables & Expressions	EC		20	Write algebraic expressions from words. Evaluate algebraic expressions using the substitution property of equality.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.	Summarizing and note taking	
		2.1.b		Properties			20	Identify properties of real numbers and use them to simplify expressions.				
		2.1.c		Properties & Expressions Assignment			20	Identify properties of equality and use them to solve one-step linear equations only.				
		5	2.2	Solve Equations						A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.C.1 Define, evaluate, and compare functions.	Summarizing and note taking
		2.2.a		2-Step Equations	EC		20	Solve two-step equations. Justify equation solving steps with properties of equality.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.C.1 Define, evaluate, and compare functions.	Cooperative learning	
		2.2.b		Multi-Step Equations	EC		20	Solve multi-step equations. Justify equation solving steps with properties.				
		2.2.c		Mid-Unit Exam				25				
		6	2.3	Advanced Equations						A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.C.1 Define, evaluate, and compare functions.	Cooperative learning
		2.3.a		Absolute Value Equations	EC		20	Solve absolute value equations.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only.	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations. CC.2.2.8.C.1 Define, evaluate, and compare functions.	Cooperative learning	
2.3.b		Literal Equations				20	Rewrite literal equations and formulas in terms of a specific variable.					
2.3.c		Equations Assignment				20						
2		7	2.4	Inequalities					A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.2 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.8 Represent, solve, and interpret inequalities to describe numbers or relationships.	Nonlinguistic representations	
		2.4.a		Solve & Graph Inequalities			20	Identify solutions to an inequality. Solve inequalities and graph their solutions on a number line.	A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.2 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.8 Represent, solve, and interpret inequalities to describe numbers or relationships.	Nonlinguistic representations	
		8	2.4.b	Graph Compound Inequalities				20	Graph compound inequalities on a number line. Write a compound inequality from a number line or a situation.	A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.2 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.8 Represent, solve, and interpret inequalities to describe numbers or relationships.	Nonlinguistic representations
		2.4.c		Solve Compound Inequalities	EC		20	Solve compound inequalities and graph their solutions on a number line.	A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.2 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.8 Represent, solve, and interpret inequalities to describe numbers or relationships.	Cues or questions or advance organizer	
		2.4.d		Inequalities Assignment				20				
		9	2.5	Advanced Inequalities						A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.2 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.8 Represent, solve, and interpret inequalities to describe numbers or relationships.	Nonlinguistic representations
		2.5.a		Absolute Value Inequalities	EC		20	Solve and graph absolute value inequalities.	A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities). A1.1.3.1.2 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.8 Represent, solve, and interpret inequalities to describe numbers or relationships.	Nonlinguistic representations	
		2.5.b		Inequality and Interval Notation				20	Use inequality notation and interval notation to represent inequalities on a number line.			
		2.5.c		End-of-Unit Exam				25				
									500			

Algebra 1 H

Q	Unit	Week	Item #	Lesson	Learning Activity	Assignment/Exam	Pts (No ★)	Objectives (You will be able to...)	Keystone Eligible Content	PA CC Standards	Instructional Strategies	
3		1				Benchmark	25					
		3.1	Patterns						A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.		
		3.1.a	Patterns and Graphs	EC	20	Create a table of values from an equation. Plot a table of values on the coordinate plane. Use patterns to find missing values in a linear relationship.		A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.	Cooperative learning		
		3.1.b	Function Rules	EC	20	Write and graph function rules. Use function rules to make predictions.		A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.	Cooperative learning		
		2	3.1.c	Arithmetic Sequences		20	Identify and extend patterns. Write an equation for an arithmetic sequence. Find the value of a term in an arithmetic sequence.		A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.	Cues or questions or advance organizer	
		3.1.d	Patterns Assignment		20							
		3.2	Domain & Range						A1.2.1.1.3 Identify the domain or range of a relation (may be presented as ordered pairs, a graph, or a table).	CC.2.2.HS.C.1 Use the concept and notation of functions to interpret and apply them in terms of their context.		
		3.2.a	Discrete Domain and Range		20	Identify the domain and range of a discrete relation from a list of ordered pairs, mapping diagram, table, or graph. Calculate the range given the domain and equation.		A1.2.1.1.3 Identify the domain or range of a relation (may be presented as ordered pairs, a graph, or a table).	CC.2.2.HS.C.1 Use the concept and notation of functions to interpret and apply them in terms of their context.	Summarizing and note taking		
		3	3.2.b	Continuous Domain and Range		20	Describe the domain and range of a continuous relation using inequality and interval notation.		A1.2.1.1.3 Identify the domain or range of a relation (may be presented as ordered pairs, a graph, or a table).	CC.2.2.HS.C.1 Use the concept and notation of functions to interpret and apply them in terms of their context.	Nonlinguistic representations	
		3.2.c	Domain & Range Assignment		20							
		4	3.3	Relations & Functions					A1.2.1.1.2 Determine whether a relation is a function, given a set of points or a graph.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.		
		3.3.a	Relations and Functions		20	Determine whether a relation is a function from a set of points, mapping diagram, or graph.		A1.2.1.1.2 Determine whether a relation is a function, given a set of points or a graph.	CC.2.2.8.C.1 Define, evaluate, and compare functions. CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.	Identifying similarities and differences		
3.3.b	End-of-Unit Exam		25									
2		5	4.1	Slope & Lines				A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.2 Apply the concept of linear rate of change.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations. CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.			
		4.1.a	Rate of Change		20	Interpret rate of change in terms of dependent and independent variables.		A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.2 Apply the concept of linear rate of change.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.	Homework and practice		
		4.1.b	The Slope Formula	EC	20	Calculate the slope of a line given two points, a table, or a graph using the slope formula. Calculate a missing value using the slope formula.		A1.2.2.1.4 Determine the slope and/or y-intercept represented by a linear equation or graph.	CC.2.2.8.B.2 Understand the connections between proportional relationships, lines, and linear equations.	Summarizing and note taking		
		4.1.c	Vertical & Horizontal Lines		20	Graph and write the equation for horizontal and vertical lines.		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Identifying similarities and differences		
		4.1.d	Slope & Lines Assignment		20							
		6	4.2	Equations of Lines Part 1					A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.		
		4.2.a	Write Slope Intercept Form	EC	20	Identify the slope and y-intercept from an equation and a graph. Write the slope intercept form for a line given the graph or two points on the line.		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Nonlinguistic representations		
		4.2.b	Graph Slope Intercept Form		20	Graph lines from slope intercept form. Solve word problems using slope intercept form.		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Setting objectives and providing feedback		
		4.2.c	Point Slope Form	EC	20	Write the equation for a line in point slope form given a point and the slope or two points. Transform an equation from point slope form to slope intercept form.		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Identifying similarities and differences		
		7	4.2.d	Mid-Unit Exam		25						
		4.3	Equations of Lines Part 2						A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.		
		4.3.a	Standard Form	EC	20	Transform a linear equation into standard form. Graph a linear equation in standard form using the x- and y-intercepts.		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Nonlinguistic representations		
8	4.3.b	Graphing & Word Problems		20	Graph linear equations by transforming them to slope intercept form. Solve linear equations word problems.		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Summarizing and note taking			
4.3.c	Parallel and Perpendicular Lines		20	Determine whether linear equations represent parallel lines, perpendicular lines, or neither. Write the equation of a line parallel or perpendicular to a given line.		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. Note: 1 linear.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.	Reinforcing effort and providing recognition				
4.3.d	Equations of Lines Assignment		20									
9	4.4	Scatter Plots					A1.2.2.2.1 Draw, identify, find, and/or write an equation for a line of best fit for a scatter plot. A1.2.2.2.3 Make predictions using the equations or	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables. CC.2.4.HS.B.3 Analyze linear models to make				
4.4.a	Scatter Plots & Trend Lines	EC	20	Create scatter plots from tables. Describe the strength and direction of the trend for scatter plots. Write the equation for a trend line on a scatter plot and use it to		A1.2.2.2.1 Draw, identify, find, and/or write an equation for a line of best fit for a scatter plot. A1.2.2.2.3 Make predictions using the equations or	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables. CC.2.4.HS.B.3 Analyze linear models to make	Cooperative learning				
4.4.b	End-of-Unit Exam		25									
							500					

Algebra 1 H

Q	Unit	Week	Item #	Lesson	Learning Activity	Assignment/Exam	Pts (No ★)	Objectives (You will be able to...)	Keystone Eligible Content	PA CC Standards	Instructional Strategies	
3	5	1				Benchmark	25					
		2	5.1	Systems by Graphing					A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using <i>graphing, substitution, and/or elimination</i> . Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically		
			5.1.a		Systems & Solutions		20	Identify a solution to a system of equations on a graph and check the solution in the equations. Identify the number of solutions to a system of equations from a	A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using <i>graphing, substitution, and/or elimination</i> . Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Summarizing and note taking	
			5.1.b		Systems by Graphing	EC	20	Solve a system of equations by graphing.	A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using <i>graphing, substitution, and/or elimination</i> . Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Nonlinguistic representations	
			5.1.c			Graphing Systems Assignment	20		A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using <i>graphing, substitution, and/or elimination</i> . Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically		
			3	5.2	Systems Algebraically							
			5.2.a		Substitution Part 1		20	Solve a system of equations using substitution with at least one variable isolated.	A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using <i>graphing, substitution, and/or elimination</i> . Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Reinforcing effort and providing recognition	
			5.2.b		Substitution Part 2	EC	20	Solve a system of equations using substitution without any variables isolated.	A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using <i>graphing, substitution, and/or elimination</i> . Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Homework and practice	
			5.2.c		Elimination Part 1	EC	20	Solve a system of equations using elimination with matching coefficients.	A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using <i>graphing, substitution, and/or elimination</i> . Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Reinforcing effort and providing recognition	
			4	5.2.d	Elimination Part 2	EC	20	Solve a system of equations using elimination with coefficients that do NOT match.	A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using <i>graphing, substitution, and/or elimination</i> . Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically	Cooperative learning	
		5.2.e			Solving Systems Assignment	20		A1.1.2.2.1 Write and/or solve a system of linear equations (including problem situations) using <i>graphing, substitution, and/or elimination</i> . Note: 1 limit	CC.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically			
		5.2.f			Mid-Unit Exam	25						
		5	5.3	Linear Inequalities								
		5.3.a		Graph Linear Inequalities		20	Identify solutions to a linear inequality on a graph. Graph a linear inequality in any form.	A1.1.3.2.1 Write and/or solve a system of linear inequalities using graphing. Note: Limit systems to two linear inequalities. Note: 1 limit systems to two linear	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.	Identifying similarities and differences		
		5.3.b		Systems of Inequalities	EC	20	Identify solutions from a graph of a system of inequalities. Graph a system of inequalities.	A1.1.3.2.1 Write and/or solve a system of linear inequalities using graphing. Note: Limit systems to two linear inequalities. Note: 1 limit systems to two linear	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.	Nonlinguistic representations		
		6	5.3.c		Graph Inequalities Assignment	20		A1.1.3.2.1 Write and/or solve a system of linear inequalities using graphing. Note: Limit systems to two linear inequalities. Note: 1 limit systems to two linear	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.			
		5.3.d			End-of-Unit Exam	25						
		6	7	6.1	Exponents Part 1							
			6.1.a		Multiplication Property		20	Simplify expressions with integer and rational exponents using the multiplication property of exponents.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.	Generating and testing hypotheses	
			6.1.b		Power to a Power Property	EC	20	Simplify expressions with integer and rational exponents using the power to a power property of exponents.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.	Generating and testing hypotheses	
	6.2		Exponents Part 2									
	6.2.a			Negative Exponents	EC	20	Simplify numerical and variable bases with negative exponents. Combine the multiplication, power to a power, and negative properties of exponents to simplify basic expressions.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.	Homework and practice		
	8		6.2.b	Division Property		20	Simplify expressions with integer and rational exponents using the division property of exponents.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.	Generating and testing hypotheses		
	6.2.c			Combining Properties		20	Simplify expressions using combinations of the properties of exponents.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.	Summarizing and note taking		
	6.2.d				Exponents Assignment	20		A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.1 Apply and extend the properties of exponents to solve problems with rational exponents.			
	9		6.3	Introduction to Polynomials								
	6.3.a			Like Terms	EC	20	Add like terms. Subtract like terms.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context.	Identifying similarities and differences		
	6.3.b		GCF & LCM		20	Calculate the greatest common factor (GCF) of terms with variables. Calculate the least common multiple (LCM) of terms with variables.	A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context.	Cooperative learning			
	10	6.3.c	Multiply & Factor GCF		20	Multiply and factor monomials with polynomials.	A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context.	Cues or questions or advance organizer			
	6.3.d			End-of-Unit Exam	25							
							500					
	1					Benchmark	25					

Algebra 1 H

Q	Unit	Week	Item #	Lesson	Learning Activity	Assignment/Exam	Pts (No ★)	Objectives (You will be able to...)	Keystone Eligible Content	PA CC Standards	Instructional Strategies	
7	2		7.1	Multiply & Factor Polynomials					A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.		
			7.1.a		Multiply Polynomials	EC	20	Multiply two binomials. Multiply a binomial and a trinomial.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial.	CC.2.2.HS.D.3 Extend the knowledge of arithmetic to solve problems.	Identifying similarities and differences	
			7.1.b		Factor Trinomials		20	Factor trinomials in the form $x^2 + bx + c$. Factor out the greatest common factor (GCF) of a trinomial.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	Identifying similarities and differences	
			7.1.c		Factor Trinomials with Negatives		20	Factor trinomials in the form $x^2 \pm bx \pm c$. Factor out the greatest common factor (GCF) of a trinomial.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	Summarizing and note taking	
			7.1.d		Difference of Squares		20	Factor a difference of squares. Factor out the greatest common factor (GCF) of a difference of squares.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	Generating and testing hypotheses	
	7.1.e			Factoring Assignment		20		A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial.	CC.2.2.HS.D.3 Extend the knowledge of arithmetic to solve problems.			
	3	7.2	Rational Expressions					A1.1.1.5.2 Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials are limited to the form $ax^2 + bx + c$ where a is equal to 1.	CC.2.2.HS.D.3 Extend the knowledge of arithmetic to solve problems.			
	7.2.a		Rational Expressions		20	Simplify rational algebraic expressions.	A1.1.1.5.2 Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials are limited to the form $ax^2 + bx + c$ where a is equal to 1.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	Reinforcing effort and providing recognition			
	7.2.b			Rational Expressions Assignment		20		A1.1.1.5.2 Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials are limited to the form $ax^2 + bx + c$ where a is equal to 1.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.			
	7.2.c			End-of-Unit Exam		25		A1.1.1.5.2 Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials are limited to the form $ax^2 + bx + c$ where a is equal to 1.	CC.2.2.HS.D.3 Extend the knowledge of arithmetic to solve problems.			
4	6		8.1	Data Displays					A1.2.3.1.1 Calculate and/or interpret the range, quartiles, and interquartile range of data.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.		
			8.1.a		Box-and-Whisker Plots		20	Calculate the range, quartiles, and interquartile range for a set of data.	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.5 Make inferences and justify conclusions on a single count or measurement variable.	Nonlinguistic representations	
			8.1.b		Circle, Bar, & Stem-and-Leaf Plots		20	Identify the range, quartiles, and interquartile range from a box-and-whisker plot. Calculate the mean, median, mode, and range using stem-and-leaf plots.	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.5 Make inferences and justify conclusions on a single count or measurement variable.	Nonlinguistic representations	
			8.1.c			Data Displays Quiz		25	Analyze data and make predictions based on circle and bar graphs.	A1.2.3.1.1 Calculate and/or interpret the range, quartiles, and interquartile range of data.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.	
			5	8.2	Probability					A1.2.3.3.1 Find probabilities for compound events (e.g., find probability of red and blue, find probability of red or blue) and represent as a fraction, decimal, or	CC.2.4.HS.B.3 Investigate chance processes and develop, use, and evaluate probability models.	
	8.2.a		Compound Probability	EC	20	Calculate the probability of compound events.	A1.2.3.3.1 Find probabilities for compound events (e.g., find probability of red and blue, find probability of red or blue) and represent as a fraction, decimal, or	CC.2.4.HS.B.7 Apply the rules of probability to	Homework and practice			
	8.2.b			Probability Assignment		20		A1.2.3.3.1 Find probabilities for compound events (e.g., find probability of red and blue, find probability of red or blue) and represent as a fraction, decimal, or	CC.2.4.HS.B.7 Apply the rules of probability to			
	6	8.3	Module 1 Review					Review module 1 standards.	Module 1 Standards		Summarizing and note taking	
	8.3.a			Module 1 Practice		30	Practice module 1 standards.	Module 1 Standards				
	8.3.b			Module 1 Exam		40	Show proficiency on module 1 standards.	Module 1 Standards				
7	8.4	Module 2 Review					Review module 2 standards.	Module 2 Standards		Summarizing and note taking		
8.4.a			Module 2 Practice		30	Practice module 2 standards.	Module 2 Standards					
8.4.b			Module 2 Exam		40	Show proficiency on module 2 standards.	Module 2 Standards					
8			Keystone Testing									
9			8.5	Combinatorics					A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.4 Recognize and evaluate random processes underlying statistical experiments.		
			8.5.a		Counting Outcomes		20	Count outcomes using tree diagrams, the fundamental counting principle, and factorials.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.4 Recognize and evaluate random processes underlying statistical experiments.	Cooperative learning	
			8.5.b		Permutations & Combinations		20	Apply the permutation formula to determine the number of possible arrangements of a set.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.4 Recognize and evaluate random processes underlying statistical experiments.	Reinforcing effort and providing recognition	
			8.5.c			Combinatorics Exam		25	Apply the combination formula to determine the number of possible	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.4 Recognize and evaluate random processes underlying statistical experiments.	
							500					

Algebra 2

Quarter	Unit	Week	#	Lesson Name	Assignments	Points	C ALT	CP ALT	H ALT	Path	Objectives	Reporting Category	Keystone Eligible Content	CC Standards		
1	1	1			(Q1) ★ Pretest	25	N/A	N/A	N/A	N/A		Benchmark				
		1.1	Properties of Real Numbers	(1.1.a) ★ Properties Quiz	15	YES	YES	YES	No	You will be able to identify and use properties of real numbers.	Non-Linear Equations	A2.1.3.2.2	Use algebraic processes to solve a formula for a given variable (e.g., solve $d = rt$ for r)	CC.2.2.HS.D.2 CC.2.2.HS.D.8 CC.2.2.HS.D.9	Write expressions in equivalent forms to solve problems. Analyze inverse operations to solve equations or formulas for a given variable.	
		2	1.2	Fractions	(1.2.a) ★ Fractions	20	YES	YES	YES	No	You will be able to do operations with fractions.	Non-Linear Equations	A2.1.3.2.2	Use algebraic processes to solve a formula for a given variable (e.g., solve $d = rt$ for r)	CC.2.2.HS.D.2 CC.2.2.HS.D.8	Write expressions in equivalent forms to solve problems. Analyze inverse operations to solve equations or formulas for a given variable.
			1.3	Algebraic Expressions	(1.3.a) ★ Algebraic Expressions	15	YES	YES	YES	No	You will be able to combine algebraic expressions.	Non-Linear Equations	A2.1.3.2.2	Use algebraic processes to solve a formula for a given variable (e.g., solve $d = rt$ for r)	CC.2.2.HS.D.2 CC.2.2.HS.D.9	Write expressions in equivalent forms to solve problems. Use reasoning to solve equations and justify.
			1.4	Part 1 Summary	(1.4.a) Part 1 Study Guide	15	No	No	No	YES	Review the concepts from the previous part.	Part 1 Standards				
		3			(1.4.b) Part 1 Activity: Submission Box	20	No	No	No	No		Part 1 Standards				
					(1.4.c) ★ Part 1 Quiz	20	YES	YES	YES	YES		Part 1 Standards				
	2	2	2.0	Equations on the Calculator	(2.0.a) ★ [GL] Equations	20	No	N/A	N/A	YES	You will be able to solve equations on your calculator.	Non-Linear Equations	A2.1.3.2.2	Use algebraic processes to solve a formula for a given variable (e.g., solve $d = rt$ for r)	CC.2.2.HS.D.7 CC.2.2.HS.D.10	Create and graph equations or inequalities to describe numbers or relationships. Represent, solve, and interpret.
			2.1	Solve and Justify Equations	(2.1.a) ★ Deck Toys Properties & Equations: Submission Box	15	No	No	No	No	You will be able to solve equations and justify each step with a property.	Non-Linear Equations	A2.1.3.2.2	Use algebraic processes to solve a formula for a given variable (e.g., solve $d = rt$ for r)	CC.2.2.HS.D.8 CC.2.2.HS.D.9	Apply inverse operations to solve equations or formulas for a given variable. Use reasoning to solve equations and justify.
			2.2	Solve for a Variable	(2.1.b) ★ [H/CP] Equations	20	N/A	No	No	YES		Non-Linear Equations	A2.1.3.2.2	Use algebraic processes to solve a formula for a given variable (e.g., solve $d = rt$ for r)	CC.2.2.HS.D.8 CC.2.2.HS.D.9	Apply inverse operations to solve equations or formulas for a given variable. Use reasoning to solve equations and justify.
				2.2	Solve for a Variable	(2.2.a) ★ IXL Solve for a Variable: Submission Box	20	YES	YES	YES	No	You will be able to rewrite an equation in terms of a specific variable.	Non-Linear Equations	A2.1.3.2.2	Use algebraic processes to solve a formula for a given variable (e.g., solve $d = rt$ for r)	CC.2.2.HS.D.8 CC.2.2.HS.D.9
					(2.2.b) ★ Solve for a Variable		YES	YES	YES	YES		Non-Linear Equations	A2.1.3.2.2	Use algebraic processes to solve a formula for a given variable (e.g., solve $d = rt$ for r)	CC.2.2.HS.D.8 CC.2.2.HS.D.9	Apply inverse operations to solve equations or formulas for a given variable. Use reasoning to solve equations and justify.
		5	2.3	Parts 1-2 Summary	(2.3.a) Parts 1 to 2 Exam	30	No	No	No	YES	Review the concepts from the previous parts.	Parts 1-2 Standards				
	3	6			(2.3.b) Parts 1 to 2 Activity: Submission Box	15	YES	No	No	YES		Parts 1-2 Standards				
			3.1	Intervals	(3.1.a) ★ Intervals	20	YES	YES	YES	No	You will be able to describe intervals using a number line, inequality notation, and interval notation.	Patterns, Relations, and Functions	A2.2.1.1.3	Determine the domain, range, or inverse of a relation.	CC.2.2.HS.C.1	Use the concept and notation of functions to interpret and apply them in terms of their context.
			3.2	Domain and Range	(3.2.a) ★ Domain & Range	20	YES	YES	YES	No	You will be able to describe the domain and range from graphs.	Patterns, Relations, and Functions	A2.2.1.1.3	Determine the domain, range, or inverse of a relation.	CC.2.2.HS.C.1	Use the concept and notation of functions to interpret and apply them in terms of their context.
			3.3	Relations and Functions	(3.3.a) ★ Relations & Functions	20	YES	YES	YES	No	You will be able to differentiate between relations and functions.	Patterns, Relations, and Functions	A2.2.1.1.3	Determine the domain, range, or inverse of a relation.	CC.2.2.HS.C.1	Use the concept and notation of functions to interpret and apply them in terms of their context.
			3.4	Inverse Relations and Functions	(3.4.a) ★ Inverse Activity: Submission Box	15	YES	No	No	No	You will be able to find the inverse of a relation and identify one to one functions.	Patterns, Relations, and Functions	A2.2.1.1.3	Determine the domain, range, or inverse of a relation.	CC.2.2.HS.C.1	Use the concept and notation of functions to interpret and apply them in terms of their context.
				3.4	Inverse Relations and Functions	(3.4.b) ★ Inverses	20	YES	YES	YES	No		Patterns, Relations, and Functions	A2.2.1.1.3	Determine the domain, range, or inverse of a relation.	CC.2.2.HS.C.1
			3.5	Parts 1-3 Summary	(3.5.a) ★ Parts 1 to 3 Exam	35	YES	No	No	YES	Review the concepts from the previous parts.	Parts 1-3 Standards				
		8			(3.5.b) Parts 1 to 3 Activity: Submission Box	20	No	No	No	No		Parts 1-3 Standards				
		9	4.1	Rate of Change	(4.1.a) ★ Rate of Change	20	YES	YES	YES	No	You will be able to identify, calculate, and use constant rates of change.	Applications of Functions	A2.2.2.1.1	Create, interpret, and/or use the equation, graph, or table of a polynomial function (including quadratics).	CC.2.2.HS.C.5	Construct and compare linear, quadratic, and exponential models to solve problems.
		10	4.2	Equations of Lines	(4.2.a) ★ IXL Write the Equation: Submission Box	20	YES	YES	YES	No	You will be able to write equations of lines and use tables.	Applications of Functions Data Analysis	A2.2.2.1.1 A2.2.3.1.1	Create, interpret, and/or use the equation, graph, or table of a polynomial function (including quadratics).	CC.2.4.HS.B.3 CC.2.2.HS.C.5	Analyze linear models to make interpretations based on the data. Construct and compare linear, quadratic, and exponential models to solve problems.
		9	4.3	Graph Lines	(4.3.a) ★ Graph Lines: Submission Box	20	YES	No	No	No	You will be able to graph lines on the coordinate plane.	Applications of Functions Data Analysis	A2.2.2.1.1 A2.2.3.1.1	Create, interpret, and/or use the equation, graph, or table of a polynomial function (including quadratics).	CC.2.2.HS.C.5	Construct and compare linear, quadratic, and exponential models to solve problems.
				(4.3.b) ★ [CP/GL] IXL Graph a Function		No	No	N/A	YES		Applications of Functions Data Analysis	A2.2.2.1.1 A2.2.3.1.1	Create, interpret, and/or use the equation, graph, or table of a polynomial function (including quadratics).	CC.2.2.HS.C.5	Construct and compare linear, quadratic, and exponential models to solve problems.	
	10	4.4	Scatter Plots & Regression	(4.4.a) ★ Scatter Plots Quiz	20	YES	No	No	YES	You will be able to create and interpret scatter plots and identify regression.	Applications of Functions Data Analysis	A2.2.3.1.1 A2.2.3.1.2	Draw, identify, find, interpret, and/or write an equation for a regression model (lines and curves of best fit) for a scatter plot.	CC.2.4.HS.B.2 CC.2.4.HS.B.3 CC.2.4.HS.C.5	Summarize, represent, and interpret data on two categorical and quantitative variables. Analyze linear models to make interpretations.	
				(4.4.b) ★ [H] Regression Quiz	20	N/A	N/A	No	YES		Applications of Functions Data Analysis	A2.2.3.1.1 A2.2.3.1.2	Draw, identify, find, interpret, and/or write an equation for a regression model (lines and curves of best fit) for a scatter plot.	CC.2.4.HS.B.2 CC.2.2.HS.C.5	Summarize, represent, and interpret data on two categorical and quantitative variables. Analyze linear models to make interpretations.	
				24	500	71%	50%	50%	46%							
				(Q2) ★ Pretest & Skills Check: Submission Box	25	N/A	N/A	N/A	N/A		Benchmark					
	5.0	Graphing Lines Refresher	(5.0.a) ★ Graphing Lines Learning Activity Refresher (iPad)	30	YES	YES	YES	No	You will be able to graph linear equations using slope intercept form and x- and y-intercepts.		A1.2.2.1.3	Write or identify a linear equation when given the graph of the line, two points on the line, or the slope and a point on the line. Note: Linear	CC.2.2.HS.C.2	Graph and analyze functions and use their properties to make connections between the different representations.		

Algebra 2

Quarter	Unit	Week	#	Lesson Name	Assignments	Points	C ALT	CP ALT	H ALT	Path	Objectives	Reporting Category	Keystone Eligible Content	CC Standards		
5		2			(5.0.b) Graphing Lines Refresher: Submission Box	20	YES	YES	YES	No			A1.2.2.1.3	Write or identify a linear equation when given the graph of the line, two points on the line, or the slope and a point on the line. Note: Linear	CC.2.2.HS.C.2	Graph and analyze functions and use their properties to make connections between the different representations.
		5.1	Patterns	(5.1.a) ★ Finding Pattern Equations Quiz	20	YES	YES	YES	No	You will be able to use equations, tables, and graphs with patterns.	Patterns, Relations, and Functions	A2.2.1.1.1	Analyze a set of data for the existence of a pattern, and represent the pattern with a rule algebraically and/or graphically.	CC.2.2.HS.C.3	Write functions or sequences that model relationships between two quantities.	
				(5.1.b) ★ Patterns Quiz	20	YES	YES	YES	No		Patterns, Relations, and Functions	A2.2.1.1.1	Analyze a set of data for the existence of a pattern, and represent the pattern with a rule algebraically and/or graphically.	CC.2.2.HS.C.3	Write functions or sequences that model relationships between two quantities.	
		3	5.2	Sequences	(5.2.a) ★ Missing Terms Quiz	15	YES	No	No	YES	You will be able to find missing terms in sequences.	Patterns, Relations, and Functions	A2.2.1.1.2	Identify and/or extend a pattern as either an arithmetic or geometric sequence (e.g., given a geometric sequence, find the 20th term).	CC.2.2.HS.C.3	Write functions or sequences that model relationships between two quantities.
		4	5.3	Systems Algebraically	(5.3.a) ★ IXL Systems of Equations: Submission Box	20	YES	YES	YES	No	You will be able to solve systems of equations algebraically.	Equations	A1.1.2.2.1	Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: Limit	CC.2.2.HS.D.10	Represent, solve and interpret equations/inequalities and systems of equations/inequalities algebraically and
				(5.3.b) ★ Systems Algebraically: Submission Box	30	YES	No	No	No		Equations	A1.1.2.2.1	Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: Limit	CC.2.2.HS.D.10	Represent, solve and interpret equations/inequalities and systems of equations/inequalities algebraically and	
				(5.3.c) Systems Algebraically Quiz	10	No	No	No	No		Equations	A1.1.2.2.1	Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: Limit	CC.2.2.HS.D.10	Represent, solve and interpret equations/inequalities and systems of equations/inequalities algebraically and	
		5	5.4	Systems Graphically	(5.4.a) ★ Graphing Systems: Submission Box	20	YES	No	No	YES	You will be able to solve a system of equations by graphing.	Equations	A1.1.2.2.1	Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: Limit	CC.2.2.HS.D.10	Represent, solve and interpret equations/inequalities and systems of equations/inequalities algebraically and
				(5.4.b) Part 5 Quiz	20	No	No	No	No		Equations	A1.1.2.2.1	Write and/or solve a system of linear equations (including problem situations) using graphing, substitution, and/or elimination. Note: Limit	CC.2.2.HS.D.10	Represent, solve and interpret equations/inequalities and systems of equations/inequalities algebraically and	
		2		6.1	Nth Roots	(6.1.a) ★ Simplify Square Roots	20	No	No	No	No	You will be able to evaluate nth roots.	Non-Linear Expressions	A2.1.2.1.2	Simplify/evaluate expressions involving positive and negative exponents and/or roots (may contain all types of real numbers.)	CC.2.2.HS.D.2
6				(6.1.b) ★ Radicals Practice	20	YES	No	No	YES		Non-Linear Expressions	A2.1.2.1.2	Simplify/evaluate expressions involving positive and negative exponents and/or roots (may contain all types of real numbers.)	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
6.2	Simplify and Rationalize - no variables, no exponents			(6.2.a) ★ Rationalized Scramble	20	YES	YES	YES	No	You will be able to simplify radicals and rationalize denominators.	Non-Linear Expressions	A2.1.2.1.2	Simplify/evaluate expressions involving positive and negative exponents and/or roots (may contain all types of real numbers.)	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
				(6.2.b) ★ Simplest Form: Submission Box	20	YES	No	No	No		Non-Linear Expressions	A2.1.2.1.2	Simplify/evaluate expressions involving positive and negative exponents and/or roots (may contain all types of real numbers.)	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
7	6.3			Properties of Exponents	(6.3.a) ★ Exponents Practice A: Submission Box	20	YES	No	No	YES	You will be able to use the properties of exponents to simplify expressions.	Non-Linear Expressions	A2.1.2.1.2 A2.1.2.1.3	Simplify/evaluate expressions involving positive and negative exponents and/or roots (may contain all types of real numbers.)	CC.2.1.HS.F.1	Apply and extend the properties of exponents to solve problems with rational exponents.
				(6.3.b) ★ Exponents Practice B: Submission Box	20	YES	YES	YES								
8				(6.3.c) ★ Exponents Practice C: Submission Box	20	YES	No	No	YES		Non-Linear Expressions	A2.1.2.1.2 A2.1.2.1.3	Simplify/evaluate expressions involving positive and negative exponents and/or roots (may contain all types of real numbers.)	CC.2.1.HS.F.1	Apply and extend the properties of exponents to solve problems with rational exponents.	
				(6.3.d) Exponents Quiz	20	YES	YES	YES	YES		Non-Linear Expressions	A2.1.2.1.2 A2.1.2.1.3	Simplify/evaluate expressions involving positive and negative exponents and/or roots (may contain all types of real numbers.)	CC.2.1.HS.F.1	Apply and extend the properties of exponents to solve problems with rational exponents.	
6.4	Rational Exponents			(6.4.a) ★ Rational Exponents Quiz	20	YES	YES	YES	No	You will be able to use properties to simplify rational exponents.	Non-Linear Expressions	A2.1.2.1.2 A2.1.2.1.3	Simplify/evaluate expressions involving positive and negative exponents and/or roots (may contain all types of real numbers.)	CC.2.1.HS.F.1	Apply and extend the properties of exponents to solve problems with rational exponents.	
9				(6.4.b) ★ IXL Rational Exponents: Submission Box	20	YES	YES	YES	No		Non-Linear Expressions	A2.1.2.1.2 A2.1.2.1.3	Simplify/evaluate expressions involving positive and negative exponents and/or roots (may contain all types of real numbers.)	CC.2.1.HS.F.1	Apply and extend the properties of exponents to solve problems with rational exponents.	
6.5	Simplify with Variables	(6.5.a) ★ Simplify and Rationalize Quiz	20	YES	YES	YES	No	You will be able to simplify radical expressions involving variables.	Non-Linear Expressions	A2.1.2.1.2	Simplify/evaluate expressions involving positive and negative exponents and/or roots (may contain all types of real numbers.)	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.			
6.6	Radical vs Rational Form	(6.6.a) ★ Rewrite and Reduce	20	YES	YES	YES	No	You will be able to convert between radical and rational form.	Non-Linear Expressions	A2.1.2.1.3 A2.1.2.1.1	Simplify/evaluate expressions involving multiplying with exponents, powers of powers, and powers of products.	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.			
10	6.7	Parts 1-6 Summary	(6.7.a) Parts 1 to 6 Exam	30	No	No	No	YES	Review the concepts from the previous parts.	Parts 1-6 Standards						
				23	500	19	12	12	7							
						83%	52%	52%	30%							
7		1		(Q3) ★ Pretest & Skills Check: Submission Box	25	N/A	N/A	N/A	N/A			Benchmark				
		7.2	Imaginary Roots & Powers	(7.1.a) ★ Roots and Powers: Submission Box	20	No	No	No	YES	You will be able to simplify roots and powers with imaginary numbers.	Operations With Complex Numbers	A2.1.1.1.1 A2.1.1.1.2	Simplify/write square roots in terms of i. Simplify/evaluate expressions involving powers of i.	CC.2.1.HS.F.6	Extend the knowledge of arithmetic operations and apply to complex numbers.	
				(7.1.b) Exploring Imaginary Numbers	20	YES	YES	YES	YES		Operations With Complex Numbers	A2.1.1.1.1 A2.1.1.1.2	Simplify/write square roots in terms of i. Simplify/evaluate expressions involving powers of i.	CC.2.1.HS.F.6	Extend the knowledge of arithmetic operations and apply to complex numbers.	
		2	7.2	Operations with Polynomials	(7.2.a) ★ Polynomial Operations Quiz	20	YES	No	No	No	You will be able to add, subtract, and multiply polynomials.	Operations With Complex Numbers	A2.1.1.2.1 A2.1.1.2.2	Add and subtract complex numbers (e.g., $(7 - 3i) - (2 + i) = 5 - 4i$).	CC.2.1.HS.F.6	Extend the knowledge of arithmetic operations and apply to complex numbers.
				(7.3.a) ★ IXL Operations with Complex Numbers: Submission Box	30	YES	YES	YES	No	You will be able to add, subtract, and multiply complex numbers.	Operations With Complex Numbers	A2.1.1.2.1 A2.1.1.2.2	Multiply and divide complex numbers (e.g., $(7 - 3i)(2 + i) = 5 - 4i$).	CC.2.1.HS.F.6	Extend the knowledge of arithmetic operations and apply to complex numbers.	
				(7.4.a) ★ Complex Conjugate Quiz	20	YES	YES	YES	No	You will be able to use the complex conjugate to divide complex numbers.	Operations With Complex Numbers	A2.1.1.2.2	Multiply and divide complex numbers (e.g., $(7 - 3i)(2 + i) = 17 + i$).	CC.2.1.HS.F.6	Extend the knowledge of arithmetic operations and apply to complex numbers.	
		3	7.4	The Complex Conjugate	(7.5.a) Parts 1-7 Exam	35	YES	No	No	No	Review the concepts from the previous parts.	Parts 1-7 Standards				

Algebra 2

Quarter	Unit	Week	#	Lesson Name	Assignments	Points	C ALT	CP ALT	H ALT	Path	Objectives	Reporting Category	Keystone Eligible Content	CC Standards			
3	8	4	8.1	GCF	(8.1.a) ★ Greatest Common Factor (GCF) Lesson	15	No	No	No	N/A	You will be able to find the greatest common factor (GCF) of a set of monomials and factor out the greatest common factor (GCF) from a polynomial expression.	Non-Linear Expressions	A1.1.1.2.1 A2.1.2.2.1	Find the greatest common factor (GCF) and/or the least common multiple (LCM) for sets of monomials.	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
			8.2	LCM	(8.2.a) ★ Least Common Multiple (LCM) Lesson	15	No	No	No	N/A	You will be able to find the least common multiple (LCM) of a set of monomials.	Non-Linear Expressions	A1.1.1.2.1 A2.1.2.2.1	Find the greatest common factor (GCF) and/or the least common multiple (LCM) for sets of monomials.	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
					(8.2.b) ★ GCF and LCM Quiz	15	YES	YES	YES	N/A		Non-Linear Expressions	A1.1.1.2.1 A2.1.2.2.1	Find the greatest common factor (GCF) and/or the least common multiple (LCM) for sets of monomials.	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
			8.3	Factor Trinomials	(8.3.a) ★ Factor Trinomials Lesson	15	No	No	No	N/A	You will be able to factor trinomials in the form $ax^2 + bx + c$, where a can be factored out as the greatest common factor.	Non-Linear Expressions	A2.1.2.2.1	Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials limited to the form $ax^2 + bx + c$.	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
			8.4	Factor Binomials	(8.4.a) ★ Factor Binomials Lesson	15	No	No	No	N/A	You will be able to factor difference of squares binomials.	Non-Linear Expressions	A2.1.2.2.1	Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials limited to the form $ax^2 + bx + c$.	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
					(8.4.b) ★ Basic Factoring Quiz	15	YES	YES	YES	N/A		Non-Linear Expressions	A2.1.2.2.1	Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials limited to the form $ax^2 + bx + c$.	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
		6	8.5	Factor by Grouping	(8.5.a) ★ Factor by Grouping Lesson	15	No	No	No	N/A	You will be able to factor a trinomial by grouping.	Non-Linear Expressions	A2.1.2.2.1	Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials limited to the form $ax^2 + bx + c$.	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
			8.6	Simplify Rational Expressions	(8.6.a) ★ Simplify Rational Expressions Lesson	15	No	No	No	N/A	You will be able to use factoring to simplify rational expressions.	Non-Linear Expressions	A2.1.2.2.1 A2.1.2.2.2	Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials limited to the form $ax^2 + bx + c$.	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
					(8.6.b) ★ Advanced Factoring Quiz	15	YES	YES	YES	N/A		Non-Linear Expressions	A2.1.2.2.1 A2.1.2.2.2	Factor algebraic expressions, including difference of squares and trinomials. Note: Trinomials limited to the form $ax^2 + bx + c$.	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
					(8.6.c) Unit 8 Exam	20	YES	No	No	N/A		Part 8 Standards					
		7	9.1	Quadratic Functions	(9.1.a) ★ Quadratic Functions Quiz	20	YES	YES	YES	No	You will be able to identify characteristics of quadratic functions.	Patterns, Relations, and Functions	A2.2.1.1.4 A2.2.2.1.1 A2.2.2.1.2	Identify and/or determine the characteristics of an exponential, quadratic, or polynomial function (e.g., intervals of increase/decrease).	CC.2.2.HS.C.2 CC.2.2.HS.C.4 CC.2.2.HS.C.5	Graph and analyze functions and use their properties to make connections between the different representations.	
			9.2	Vertex Form	(9.2.a) ★ Vertex Form Quiz	20	YES	YES	YES	YES	You will be able to write, graph, and transform with vertex form.	Patterns, Relations, and Functions	A2.2.1.1.4 A2.2.2.1.1	Identify and/or determine the characteristics of an exponential, quadratic, or polynomial function (e.g., intervals of increase/decrease).	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
		8	9.3	Standard Form	(9.3.a) ★ Standard Form Quiz	20	YES	YES	YES	No	You will be able to write and graph quadratics using standard form.	Patterns, Relations, and Functions	A2.2.1.1.4 A2.2.2.1.1	Identify and/or determine the characteristics of an exponential, quadratic, or polynomial function (e.g., intervals of increase/decrease).	CC.2.2.HS.C.2	Graph and analyze functions and use their properties to make connections between the different representations.	
					(9.3.b) Quadratic Functions Exam	25	YES	No	No	No		Patterns, Relations, and Functions	A2.2.1.1.4 A2.2.2.1.1	Identify and/or determine the characteristics of an exponential, quadratic, or polynomial function (e.g., intervals of increase/decrease).	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
	9	9.4	Quadratic Equations	(9.4.a) ★ Quadratic Equations Quiz	20	YES	YES	YES	No	You will be able to solve quadratic equations algebraically and graphically.	Non-Linear Equations	A2.1.3.1.1	Write and/or solve quadratic equations (including factoring and using the Quadratic Formula).	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions, and use their properties to make connections between the different representations.		
		9.5	The Quadratic Formula	(9.5.a) ★ IXL Quadratic Formula: Submission Box	20	YES	YES	YES	No	You will be able to use the quadratic formula to solve quadratic equations.	Non-Linear Equations	A2.1.3.1.1	Write and/or solve quadratic equations (including factoring and using the Quadratic Formula).	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions, and use their properties to make connections between the different representations.		
				(9.5.b) ★ Equations & Graphs	20	YES	YES	YES	No		Non-Linear Equations	A2.1.3.1.1	Write and/or solve quadratic equations (including factoring and using the Quadratic Formula).	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions, and use their properties to make connections between the different representations.		
				(9.5.c) ★ Quadratic Connections Quiz	30	YES	No	No	YES		Part 9 Standards						
				24	500	17	12	12	4		14						
						71%	50%	50%	29%								
10		1		(Q4) ★ Pretest & Skills Check: Submission Box	25	N/A	N/A	N/A	N/A			Benchmark					
		10.1	Polynomials Functions	(10.1.a) ★ Polynomial Functions Quiz	30	YES	No	No	YES	You will be able to classify and analyze polynomial functions.	Patterns, Relations, and Functions	A2.2.1.1.4 A2.2.2.1.1 A2.2.2.1.2	Identify and/or determine the characteristics of an exponential, quadratic, or polynomial function (e.g., intervals of increase/decrease).	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions and use their properties to make connections between the different representations.		
		2	10.2	Factors & Zeros	(10.2.a) Multiply and Factor Review: Submission Box	20	No	No	No	No	You will be able to use factors to find zeros algebraically.	Patterns, Relations, and Functions	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or polynomial function (e.g., intervals of increase/decrease).	CC.2.2.HS.D.4	Understand the relationship between zeros and factors of polynomials to make generalizations about functions and their graphs.	
				(10.2.b) ★ Factors & Zeros Quiz	25	YES	YES	YES	No		Patterns, Relations, and Functions	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or polynomial function (e.g., intervals of increase/decrease).	CC.2.2.HS.D.4	Understand the relationship between zeros and factors of polynomials to make generalizations about functions and their graphs.		
			10.3	Tables, Graphs, & Equations	(10.3.a) ★ Tables, Graphs & Equations Quiz	25	YES	YES	YES	YES	You will be able to interpret tables, graphs, and equations of polynomial functions.	Patterns, Relations, and Functions	A2.2.1.1.4 A2.2.2.1.1	Identify and/or determine the characteristics of an exponential, quadratic, or polynomial function (e.g., intervals of increase/decrease).	CC.2.2.HS.C.2	Graph and analyze functions and use their properties to make connections between the different representations.	
			3	10.4	Square Root Equations	(10.4.a) ★ Solve Square Root Equations Quiz	20	YES	No	No	YES	You will be able to solve square root equations involving extraneous solutions.	Non-Linear Equations	A2.1.3.1.2	Solve equations involving rational and/or radical expressions (e.g., $10(x+3) + 12(x-2) = 3$ or $\sqrt{x^2 + 21x} = 14$).	CC.2.2.HS.D.8	Apply inverse operations to solve equations or formulas for a given variable.
				10.5	Square Root Functions	(10.5.a) ★ Lesson Quiz: Square Root Functions	30	No	No	No	No	You will be able to identify characteristics of square root functions, find transformations on square root functions, and solve for the inverse of square root.	Non-Linear Equations	A2.1.3.1.2	Solve equations involving rational and/or radical expressions (e.g., $10(x+3) + 12(x-2) = 1$ or $\sqrt{x^2 + 21x} = 14$).	CC.2.2.HS.D.8	Apply inverse operations to solve equations or formulas for a given variable.
					(10.5.b) ★ Using Square Roots Quiz	25	YES	No	No	YES		Non-Linear Equations	A2.1.3.1.2	Solve equations involving rational and/or radical expressions (e.g., $10(x+3) + 12(x-2) = 1$ or $\sqrt{x^2 + 21x} = 14$).	CC.2.2.HS.D.8	Apply inverse operations to solve equations or formulas for a given variable.	
			4	11.1	Logarithms	(11.1.a) ★ Logarithms Quiz	20	YES	YES	YES	No	You will be able to read and solve a basic logarithmic expression.	Non-Linear Expressions Non-Linear	A2.1.2.1.4 A2.1.3.1.3	Simplify or evaluate expressions involving logarithms and exponents (e.g., $\log_2 8 = 3$ or $\ln 49 = \frac{1}{2}$).	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.
					(11.1.b) ★ IXL Logarithms: Submission Box	30	YES	YES	YES	No		Non-Linear Expressions Non-Linear	A2.1.2.1.4 A2.1.3.1.3	Simplify or evaluate expressions involving logarithms and exponents (e.g., $\log_2 8 = 3$ or $\ln 49 = \frac{1}{2}$).	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	
		5	11.2	Properties of Logarithms	(11.2.a) Logarithmic Properties	20	YES	YES	YES	No	You will be able to simplify and solve using properties of logarithms.	Non-Linear Expressions Non-Linear	A2.1.2.1.4 A2.1.3.1.3	Simplify or evaluate expressions involving logarithms and exponents (e.g., $\log_2 8 = 3$ or $\ln 49 = \frac{1}{2}$).	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.	

Algebra 2

Quarter	Unit	Week	#	Lesson Name	Assignments	Points	C ALT	CP ALT	H ALT	Path	Objectives	Reporting Category	Keystone Eligible Content	CC Standards		
4	11				(11.2.b) ★ IXL Properties of Logarithms: Submission Box	20	YES	YES	YES	No		Non-Linear Expressions Non-Linear	A2.1.2.1.4 A2.1.3.1.3	Simplify or evaluate expressions involving logarithms and exponents (e.g., $\log_2 8 = 3$ or $\log_4 2 = \frac{1}{2}$).	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.
					(11.2.c) Using Properties Quiz	20	YES	YES	YES	No		Non-Linear Expressions Non-Linear	A2.1.2.1.4 A2.1.3.1.3	Simplify or evaluate expressions involving logarithms and exponents (e.g., $\log_2 8 = 3$ or $\log_4 2 = \frac{1}{2}$).	CC.2.2.HS.D.2	Write expressions in equivalent forms to solve problems.
		6	11.3	Exponential Functions	(11.3.a) ★ Exponential Functions Quiz	20	YES	No	No	YES	You will be able to analyze exponential functions.	Applications of Functions Patterns	A2.2.2.1.2 A2.2.1.1.4 A2.2.2.1.4	Create, interpret, and/or use the equation, graph, or table of an exponential or logarithmic function (including common and natural).	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.
			11.4	Logarithmic Functions	(11.4.a) ★ Logarithmic Functions Quiz	20	YES	No	No	No	You will be able to analyze logarithmic functions.	Applications of Functions Patterns	A2.2.2.1.2 A2.2.1.1.4 A2.2.2.1.4	Create, interpret, and/or use the equation, graph, or table of an exponential or logarithmic function (including common and natural).	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.
		7	11.5	Growth & Decay	(11.5.a) ★ Growth and Decay Quiz	20	No	No	No	No	You will be able to use and apply the concepts of growth and decay.	Non-Linear Equations	A2.1.3.1.4	Write, solve, and/or apply linear or exponential growth or decay (including problem situations).	CC.2.2.HS.C.6	Interpret functions in terms of the situations they model.
					(11.5.b) Deck Toys Exponents & Logarithms Review: Submission Box	20	No	No	No	No		Part 11 Standards				
				(11.5.c) ★ IXL Logarithms Review: Submission Box	30	YES	YES	YES	No		Part 11 Standards					
	12	9	12.1	Probability	(12.1.a) ★ Probability of Single Events	15	YES	YES	YES	No	You will be able to calculate the probability of different types of events.	Data Analysis	A2.2.3.2.3	Use probability for independent, dependent, or compound events to predict outcomes.	CC.2.4.HS.B.7	Apply the rules of probability to compute probabilities of compound events in a uniform probability model.
					(12.1.b) ★ Probability of Multiple Events	15	YES	No	No	YES		Data Analysis	A2.2.3.2.3	Use probability for independent, dependent, or compound events to predict outcomes.	CC.2.4.HS.B.7	Apply the rules of probability to compute probabilities of compound events in a uniform probability model.
			(12.1.c) IXL Probability: Submission Box	20	YES	YES	YES	No		Data Analysis	A2.2.3.2.3	Use probability for independent, dependent, or compound events to predict outcomes.	CC.2.4.HS.B.7	Apply the rules of probability to compute probabilities of compound events in a uniform probability model.		
		10	12.2	Combinatorics	(12.2.a) ★ IXL Combinatorics: Submission Box	30	YES	YES	YES	No	You will be able to use combinatorics to find the number of possibilities.	Data Analysis	A2.2.3.2.1	Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.6	Use the concepts of independence and conditional probability to interpret data.
							21	500	17	11	11	6				
								81%	52%	52%	29%					

Geometry

Quarter	Unit	Week	#	Lesson Name	Assignments	Points	C ALT	CP ALT	H ALT	Path	Objectives	Reporting Category	Keystone Eligible Content	PA / CC Standards		
1	1	1.1	1	Basic Geometry Terms	(1.1.a) ★ Basic Terms Practice Quiz	20	No	No	No	No	You will be able to define basic geometry terms.	Geometry		2.9.G	Use techniques from coordinate geometry to establish properties of lines, 2-dimensional shapes.	
		1.2	2	Angle and Segment Lengths	(1.2.a) ★ Angles and Segments Quiz	20	YES	YES	YES	YES	You will be able to identify angles, find missing angle measures, and find missing segment lengths.	Measurements of Two-Dimensional Shapes and Figures	G.2.2.1.1	Use properties of angles formed by intersecting lines to find the measures of missing angles.	M11.B.2.1 2.9.G	Use and/or compare measurements of angles. Use techniques from coordinate geometry to establish properties of lines and angles.
		2		(1.2.b) ★ IXL Finding Angles: Submission Box	20	YES	YES	YES	No			Measurements of Two-Dimensional Shapes and Figures	G.2.2.1.1	Use properties of angles formed by intersecting lines to find the measures of missing angles.	M11.B.2.1 2.9.G	Use and/or compare measurements of angles. Use techniques from coordinate geometry to establish properties of lines and angles.
				(1.2.c) Basic Geometry Drawings: Submission Box	30	YES	No	No	YES			Measurements of Two-Dimensional Shapes and Figures	G.2.2.1.1	Use properties of angles formed by intersecting lines to find the measures of missing angles.	M11.B.2.1 2.9.G	Use and/or compare measurements of angles. Use techniques from coordinate geometry to establish properties of lines and angles.
		3	1.3	Parallel Lines and Angles	(1.3.a) ★ Transversals: Submission Box	20	YES	YES	YES	YES	You will be able to identify angles formed by two lines and a transversal.	Measurements of Two-Dimensional Shapes and Figures	G.2.2.1.1	Use properties of angles formed by intersecting lines to find the measures of missing angles.	M11.B.2.1 2.9.G	Use and/or compare measurements of angles. Use techniques from coordinate geometry to establish properties of lines and angles.
	2	4	2.1	Area and Perimeter	(1.3.b) ★ Part 1 Exam	30	YES	No	No	No		Measurements of Two-Dimensional Shapes and Figures	G.2.2.1.1	Use properties of angles formed by intersecting lines to find the measures of missing angles.	M11.B.2.1 2.9.G	Use and/or compare measurements of angles. Use techniques from coordinate geometry to establish properties of lines and angles.
				(2.1.a) Circumference and Area Clips: Submission Box	15	No	No	No	No	You will be able to find the perimeter, area, or circumference of rectangles, parallelograms, triangles, and circles.	Measurements of Two-Dimensional Shapes and Figures	G.2.2.2.2	Find the measurement of a missing length, given the perimeter, circumference, or area	M11.A.3.2	Use estimation strategies in problem-solving situations.	
				(2.1.b) ★ IXL Area and Circumference: Submission Box	30	YES	YES	YES	No		Measurements of Two-Dimensional Shapes and Figures	G.2.2.2.2	Find the measurement of a missing length, given the perimeter, circumference, or area	M11.A.3.2	Use estimation strategies in problem-solving situations.	
			(2.1.c) ★ Perimeter and Area Practice	20	YES	YES	YES	YES		Measurements of Two-Dimensional Shapes and Figures	G.2.2.2.2	Find the measurement of a missing length, given the perimeter, circumference, or area	M11.A.3.2	Use estimation strategies in problem-solving situations.		
		5	2.2	Area	(2.2.a) ★ Area Quiz	20	YES	YES	YES	No	You will be able to find the area of trapezoids, kites, rhombuses, and regular polygons.	Measurements of Two-Dimensional Shapes and Figures	G.2.2.2.2	Find the measurement of a missing length, given the perimeter, circumference, or area	M11.A.3.2	Use estimation strategies in problem-solving situations.
			(2.2.b) Area Exploration: Submission Box	25	YES	No	No	YES		Measurements of Two-Dimensional Shapes and Figures	G.2.2.2.2	Find the measurement of a missing length, given the perimeter, circumference, or area	M11.A.3.2	Use estimation strategies in problem-solving situations.		
		(2.2.c) ★ Part 2 Exam	30	YES	No	No	No		Measurements of Two-Dimensional Shapes and Figures	G.2.2.2.2	Find the measurement of a missing length, given the perimeter, circumference, or area	M11.A.3.2	Use estimation strategies in problem-solving situations.			
	3	6	3.1	Estimating Area	(3.1.a) ★ Estimating Area Practice	20	YES	YES	YES	No	You will be able to estimate the area of an irregular figure or composite figure.	Measurements of Two-Dimensional Shapes and Figures	G.2.2.2.1	Estimate area, perimeter, or circumference of an irregular figure		
				(3.2.a) ★ Maximizing Area Project (iPad): Submission Box	30	No	No	No	No	You will be able to find the side lengths of a polygon with a given perimeter to maximize the area of the polygon.	Measurements of Two-Dimensional Shapes and Figures	G.2.2.2.4	Develop and/or use strategies to estimate the area of a compound/composite figure.			
		7	3.3	Changing Dimensions	(3.2.b) ★ Maximizing Area Quiz	20	YES	YES	YES	No		Measurements of Two-Dimensional Shapes and Figures	G.2.2.2.4	Develop and/or use strategies to estimate the area of a compound/composite figure.		
	4	8	4.1	Probability	(3.3.a) Changing Dimensions Exploration: Submission Box	30	YES	No	No	YES	You will be able to describe how a change in the linear dimension of a figure affects its perimeter, circumference, and area.	Measurements of Two-Dimensional Shapes and Figures	G.2.2.2.3	Find the side lengths of a polygon with a given perimeter to maximize the area of the polygon	M11.B.2.3.1	Describe how a change in the linear dimension of a figure affects its perimeter, circumference, area, or
				(3.3.b) ★ IXL Changing Dimensions: Submission Box	20	YES	YES	YES	No		Measurements of Two-Dimensional Shapes and Figures	G.2.2.2.3	Find the side lengths of a polygon with a given perimeter to maximize the area of the polygon	M11.B.2.3.1	Describe how a change in the linear dimension of a figure affects its perimeter, circumference, area, or	
		9	4.2	Area and Probability	(4.1.a) ★ Probability Practice	20	YES	YES	YES	YES	You will be able to calculate the probability of simple, compound, independent, and dependent events.	Measurements of Two-Dimensional Shapes and Figures	G.2.2.4.1	Use area models to find probabilities.	M11.E.3.1.1 M11.E.3.1.2	Find probabilities for independent, dependent or compound events and represent as a fraction, decimal or
			(4.2.b) ★ IXL Geometric Probability: Submission Box	20	No	No	No	No	You will be able to use area models to find probabilities.	Measurements of Two-Dimensional Shapes and Figures	G.2.2.4.1	Use area models to find probabilities.	M11.E.3.1.1 M11.E.3.1.2	Find probabilities for independent, dependent or compound events and represent as a fraction, decimal or		
		(4.2.c) ★ Quarter 1 Exam	40	YES	No	No	No		Measurements of Two-Dimensional Shapes and Figures	G.2.2.4.1	Use area models to find probabilities.	M11.E.3.1.1 M11.E.3.1.2	Find probabilities for independent, dependent or compound events and represent as a fraction, decimal or			
					21	500	17	11	11	8						
						81%	52%	52%	38%							
5	5	5.1	Distance and Midpoint	(5.1.a) ★ Distance and Midpoint Practice	20	YES	YES	YES	YES	You will be able to calculate the distance and midpoint between two points on a number line or on a coordinate plane.	Coordinate Geometry and Right Triangles	G.2.1.2.1	Calculate the distance and/or midpoint between two points on a number line or on a coordinate plane.	CC.9-12.G.CO.9	Prove geometric theorems. Prove theorems about lines and angles. Theorems include: vertical angles are	
		2		(5.1.b) ★ IXL Distance and Midpoint Formulas: Submission Box	30	YES	YES	YES	No		Coordinate Geometry and Right Triangles	G.2.1.2.1	Calculate the distance and/or midpoint between two points on a number line or on a coordinate plane.	CC.9-12.G.CO.9	Prove geometric theorems. Prove theorems about lines and angles. Theorems include: vertical angles are	
		5.2	Equations of Lines	(5.2.a) ★ Lines Practice Quiz	20	YES	YES	YES	YES	You will be able to identify the slope and y-intercept and use equations of lines.	Coordinate Geometry and Right Triangles	G.2.1.2.2	Relate slope to perpendicularity and/or parallelism (limit to linear algebraic equations).	CC.9-12.G.CO.9	Prove geometric theorems. Prove theorems about lines and angles. Theorems include: vertical angles are	
			(5.2.b) ★ Transforming Equations: Submission Box	20	YES	No	No	No		Coordinate Geometry and Right Triangles	G.2.1.2.2	Relate slope to perpendicularity and/or parallelism (limit to linear algebraic equations).	CC.9-12.G.CO.9	Prove geometric theorems. Prove theorems about lines and angles. Theorems include: vertical angles are		
	3	5.3	Parallel and Perpendicular Lines	(5.3.a) ★ IXL Parallel and Perpendicular Lines: Submission Box	30	YES	YES	YES	No	You will be able to relate slope to perpendicularity and parallelism using linear equations.	Coordinate Geometry and Right Triangles	G.2.1.2.2	Relate slope to perpendicularity and/or parallelism (limit to linear algebraic equations).	CC.9-12.G.CO.9	Prove geometric theorems. Prove theorems about lines and angles. Theorems include: vertical angles are	
		(5.3.b) ★ Part 5 Exam	40	YES	No	No	No		Part 5 Standards							
	6	4	6.1	Reflections	(6.1.a) ★ Reflections Practice	20	No	No	No	No	You will be able to identify isometries and find reflection images of figures.				CC.9-12.G.CO.2	Experiment with transformations in the plane. Represent transformations in the plane using a n, transparencies and
			(6.1.b) Reflections Discovery: Submission Box	20	YES	No	No	No					CC.9-12.G.CO.2	Experiment with transformations in the plane. Represent transformations in the plane using a n, transparencies and		
5		6.2	Translations	(6.2.a) ★ Translations	20	YES	YES	YES	No	You will be able to describe and find translations.				CC.9-12.G.CO.2	Experiment with transformations in the plane. Represent transformations in the plane using a n, transparencies and	
	6.3	Rotations	(6.3.a) ★ Rotations Practice	20	YES	YES	YES	YES	You will be able to identify rotation images and glide reflections.					CC.9-12.G.CO.2	Experiment with transformations in the plane. Represent transformations in the plane using a n, transparencies and	

Geometry

Quarter	Unit	Week	#	Lesson Name	Assignments	Points	C ALT	CP ALT	H ALT	Path	Objectives	Reporting Category	Keystone Eligible Content	PA / CC Standards				
2	7	6	7.1	Simplifying Square Roots	(6.3.b) ★ Part 6 Exam	40	YES	No	No	No				CC.9-12.G.CO.2 CC.9-12.G.CO.2	Experiment with transformations in the plane. Represent transformations in the plane using a coordinate plane.			
					(7.1.a) ★ Simplifying Square Roots	20	YES	YES	YES	YES	YES	You will be able to simplify square roots.	Coordinate Geometry and Right Triangles	G.2.1.1.1	Use the Pythagorean theorem to write and/or solve problems involving right triangles	CC.9-12.G.SRT.6	Define trigonometric ratios and solve problems involving right triangles. Understand that two similar right triangles have the same trigonometric ratios.	
					(7.2.a) ★ IXL Pythagorean Theorem: Submission Box	30	YES	YES	YES	YES	No	You will be able to use the Pythagorean theorem to write and solve problems involving right triangles.	Coordinate Geometry and Right Triangles	G.2.1.1.1	Use the Pythagorean theorem to write and/or solve problems involving right triangles	CC.9-12.G.SRT.6	Define trigonometric ratios and solve problems involving right triangles. Understand that two similar right triangles have the same trigonometric ratios.	
	8	7			(7.2.b) ★ Pythagorean Theorem Practice	20	YES	YES	YES	YES	YES		Coordinate Geometry and Right Triangles	G.2.1.1.1	Use the Pythagorean theorem to write and/or solve problems involving right triangles	CC.9-12.G.SRT.6	Define trigonometric ratios and solve problems involving right triangles. Understand that two similar right triangles have the same trigonometric ratios.	
					(7.2.c) Part 7 Exam	40	YES	No	No	No	No		Coordinate Geometry and Right Triangles	G.2.1.1.1	Use the Pythagorean theorem to write and/or solve problems involving right triangles	CC.9-12.G.SRT.6	Define trigonometric ratios and solve problems involving right triangles. Understand that two similar right triangles have the same trigonometric ratios.	
					(8.1.a) ★ Tangent Ratio Practice	20	No	No	No	No	YES	You will be able to use the tangent ratio to determine side lengths or angles in triangles.	Coordinate Geometry and Right Triangles	G.2.1.1.2	Use trigonometric ratios to write and/or solve problems involving right triangles.	CC.9-12.G.SRT.4 CC.9-12.G.SRT.4	Prove theorems involving similarity. Prove theorems about triangles. Theorems include: a line parallel to one side of a triangle divides the other two sides proportionally.	
					(8.2.a) ★ Sine and Cosine Practice	20	No	No	No	No	YES	You will be able to use the sine and cosine ratios to determine side lengths or angles in triangles.	Coordinate Geometry and Right Triangles	G.2.1.1.2	Use trigonometric ratios to write and/or solve problems involving right triangles.	CC.9-12.G.SRT.4 CC.9-12.G.SRT.4	Prove theorems involving similarity. Prove theorems about triangles. Theorems include: a line parallel to one side of a triangle divides the other two sides proportionally.	
	8				(8.2.b) ★ IXL Trigonometric Ratios: Submission Box	30	YES	YES	YES	YES	No		Coordinate Geometry and Right Triangles	G.2.1.1.2	Use trigonometric ratios to write and/or solve problems involving right triangles.	CC.9-12.G.SRT.4 CC.9-12.G.SRT.4	Prove theorems involving similarity. Prove theorems about triangles. Theorems include: a line parallel to one side of a triangle divides the other two sides proportionally.	
					(8.2.c) Midterm Exam	40	No	No	No	No	No		Parts 1-8 Standards					
					19	500	15	10	10	7								
79%					53%	53%	37%											
3	9	1	9.1	Triangle Basics	(9.1.a) ★ Triangle Practice	20	YES	YES	YES	YES	You will be able to classify triangles and find the measures of their angles.	Properties of Polygons and Polyhedra	G.1.2.1.1 G.1.2.1.3	Identify and/or use properties of triangles. Identify and/or use properties of isosceles and equilateral triangles.	CC.9-12.G.CO.11	Prove geometric theorems. Prove theorems about parallelograms. Theorems include: opposite sides are congruent, opposite angles are congruent, the diagonals of a parallelogram bisect each other, and two pairs of opposite sides are parallel.		
					(9.1.b) ★ Triangles Critical Thinking: Submission Box	15	No	No	No	No	No	You will be able to use the properties of segments of triangles.	Properties of Polygons and Polyhedra	G.1.2.1.1 G.1.2.1.3	Identify and/or use properties of triangles. Identify and/or use properties of isosceles and equilateral triangles.	CC.9-12.G.CO.11	Prove geometric theorems. Prove theorems about parallelograms. Theorems include: opposite sides are congruent, opposite angles are congruent, the diagonals of a parallelogram bisect each other, and two pairs of opposite sides are parallel.	
					(9.2.a) ★ Triangle Vocabulary	10	No	No	No	No	No		Properties of Polygons and Polyhedra	G.1.2.1.1 G.1.2.1.3	Identify and/or use properties of triangles. Identify and/or use properties of isosceles and equilateral triangles.	CC.9-12.G.CO.11	Prove geometric theorems. Prove theorems about parallelograms. Theorems include: opposite sides are congruent, opposite angles are congruent, the diagonals of a parallelogram bisect each other, and two pairs of opposite sides are parallel.	
					(9.2.b) ★ IXL Segments of Triangles: Submission Box	30	YES	YES	YES	YES	No		Properties of Polygons and Polyhedra	G.1.2.1.1 G.1.2.1.3	Identify and/or use properties of triangles. Identify and/or use properties of isosceles and equilateral triangles.	CC.9-12.G.CO.11	Prove geometric theorems. Prove theorems about parallelograms. Theorems include: opposite sides are congruent, opposite angles are congruent, the diagonals of a parallelogram bisect each other, and two pairs of opposite sides are parallel.	
					(9.3.a) ★ Quadrilaterals Vocabulary	20	No	No	No	No	No	You will be able to identify and use the properties of quadrilaterals.	Properties of Polygons and Polyhedra	G.1.2.1.2	Identify and/or use properties of quadrilaterals.	CC.9-12.G.CO.11	Prove geometric theorems. Prove theorems about parallelograms. Theorems include: opposite sides are congruent, opposite angles are congruent, the diagonals of a parallelogram bisect each other, and two pairs of opposite sides are parallel.	
					(9.3.b) ★ Quadrilateral Practice	15	YES	YES	YES	YES	YES		Properties of Polygons and Polyhedra	G.1.2.1.2	Identify and/or use properties of quadrilaterals.	CC.9-12.G.CO.11	Prove geometric theorems. Prove theorems about parallelograms. Theorems include: opposite sides are congruent, opposite angles are congruent, the diagonals of a parallelogram bisect each other, and two pairs of opposite sides are parallel.	
	10				Regular Polygons	(10.1.a) ★ Polygon Vocabulary	10	No	No	No	No	You will be able to classify polygons and find the sums of the measures of their angles.	Properties of Polygons and Polyhedra	G.1.2.1.4	Identify and/or use properties of regular polygons.	CC.9-12.G.GPE.5	Use coordinates to prove simple geometric theorems algebraically. Prove the slope criteria for parallel and perpendicular lines.	
						(10.1.b) ★ Polygon Practice	20	YES	YES	YES	YES	YES		Properties of Polygons and Polyhedra	G.1.2.1.4	Identify and/or use properties of regular polygons.	CC.9-12.G.GPE.5	Use coordinates to prove simple geometric theorems algebraically. Prove the slope criteria for parallel and perpendicular lines.
						(10.1.c) ★ IXL Interior Angles: Submission Box	20	YES	YES	YES	YES	No		Properties of Polygons and Polyhedra	G.1.2.1.4	Identify and/or use properties of regular polygons.	CC.9-12.G.GPE.5	Use coordinates to prove simple geometric theorems algebraically. Prove the slope criteria for parallel and perpendicular lines.
						(10.2.a) ★ Coordinate Plane and Shapes Practice	20	YES	YES	YES	YES	YES	You will be able to use the slope and distance formulas to establish properties of a 2-dimensional shape.	Coordinate Geometry and Right Triangles	G.2.1.2.3	Use slope, distance, and/or midpoint between two points on a coordinate plane to establish properties of a 2-dimensional shape.	CC.9-12.G.GPE.5	Use coordinates to prove simple geometric theorems algebraically. Prove the slope criteria for parallel and perpendicular lines.
11	6	11.1	Congruent Figures, SSS, and SAS	(11.0.a) Proportions Review	20	No	No	No	No	No		Congruence, Similarity, and Proof	G.1.3.1.1 G.1.3.2.1	Identify and/or use properties of congruent and similar polygons or solids. Write, analyze, complete, or identify formal proofs for a polygon or solids.	CC.9-12.G.GPE.4 CC.9-12.G.CO.9	Use coordinates to prove simple geometric theorems algebraically. For example, prove or disprove that a figure is similar to another figure.		
				(11.1.a) ★ SSS and SAS Practice	20	YES	YES	YES	YES	No	You will be able to recognize congruent figures and their corresponding parts.	Congruence, Similarity, and Proof	G.1.3.1.1 G.1.3.2.1	Identify and/or use properties of congruent and similar polygons or solids. Write, analyze, complete, or identify formal proofs for a polygon or solids.	CC.9-12.G.GPE.4 CC.9-12.G.CO.9	Use coordinates to prove simple geometric theorems algebraically. For example, prove or disprove that a figure is similar to another figure.		
				(11.1.b) ★ IXL Proving SSS and SAS: Submission Box	20	YES	YES	YES	YES	No		Congruence, Similarity, and Proof	G.1.3.1.1 G.1.3.2.1	Identify and/or use properties of congruent and similar polygons or solids. Write, analyze, complete, or identify formal proofs for a polygon or solids.	CC.9-12.G.GPE.4 CC.9-12.G.CO.9	Use coordinates to prove simple geometric theorems algebraically. For example, prove or disprove that a figure is similar to another figure.		
				(11.2.a) ★ Congruent Triangles Quiz	30	YES	No	No	No	No	You will be able to prove two triangles congruent using the ASA and AAS Postulates.	Congruence, Similarity, and Proof	G.1.3.1.1 G.1.3.2.1	Identify and/or use properties of congruent and similar polygons or solids. Write, analyze, complete, or identify formal proofs for a polygon or solids.	CC.9-12.G.GPE.4 CC.9-12.G.CO.9	Use coordinates to prove simple geometric theorems algebraically. For example, prove or disprove that a figure is similar to another figure.		
				(11.2.b) ★ IXL Proving ASA and AAS: Submission Box	20	YES	YES	YES	YES	No		Congruence, Similarity, and Proof	G.1.3.1.1 G.1.3.2.1	Identify and/or use properties of congruent and similar polygons or solids. Write, analyze, complete, or identify formal proofs for a polygon or solids.	CC.9-12.G.GPE.4 CC.9-12.G.CO.9	Use coordinates to prove simple geometric theorems algebraically. For example, prove or disprove that a figure is similar to another figure.		
				(11.3.a) ★ HL and CPCTC Practice	20	YES	YES	YES	YES	No	You will be able to use the HL Theorem to prove triangles congruent and use CPCTC to prove that parts of two triangles are congruent.	Congruence, Similarity, and Proof	G.1.3.1.1 G.1.3.2.1	Identify and/or use properties of congruent and similar polygons or solids. Write, analyze, complete, or identify formal proofs for a polygon or solids.	CC.9-12.G.GPE.4 CC.9-12.G.CO.9	Use coordinates to prove simple geometric theorems algebraically. For example, prove or disprove that a figure is similar to another figure.		
	12				Proportions	(11.3.b) Part 11 Exam	40	YES	No	No	No		Congruence, Similarity, and Proof	G.1.3.1.1 G.1.3.2.1	Identify and/or use properties of congruent and similar polygons or solids. Write, analyze, complete, or identify formal proofs for a polygon or solids.	CC.9-12.G.GPE.4 CC.9-12.G.CO.9	Use coordinates to prove simple geometric theorems algebraically. For example, prove or disprove that a figure is similar to another figure.	
						(12.1.a) ★ Proportions Practice	30	YES	No	No	No	No	You will be able to solve proportions and use similar polygons.	Congruence, Similarity, and Proof	G.1.3.1.2	Identify and/or use proportional relationships in similar figures.	CC.9-12.G.SRT.1	Understand similarity in terms of similarity transformations. Verify experimentally the properties of dilations.
						(12.2.a) ★ Similarity Practice	20	No	No	No	No	YES	You will be able to use AA, SAS, and SSS similarity statements in triangles.	Congruence, Similarity, and Proof	G.1.3.1.2	Identify and/or use proportional relationships in similar figures.	CC.9-12.G.SRT.1	Understand similarity in terms of similarity transformations. Verify experimentally the properties of dilations.
						(12.2.b) ★ IXL Proving Similarity: Submission Box	20	YES	YES	YES	YES	No		Congruence, Similarity, and Proof	G.1.3.1.2	Identify and/or use proportional relationships in similar figures.	CC.9-12.G.SRT.1	Understand similarity in terms of similarity transformations. Verify experimentally the properties of dilations.
12				Similar Triangles	(12.2.c) Quarter 3 Exam	40	YES	No	No	No		Quarter 3 Standards						

Geometry

Quarter	Unit	Week	#	Lesson Name	Assignments	Points	C ALT	CP ALT	H ALT	Path	Objectives	Reporting Category	Keystone Eligible Content	PA / CC Standards				
					22	500	16	11	11	5								
							73%	50%	50%	23%								
4	13	1	13.1	Tangent Lines and Radii	(13.1.a) Vocabulary Check	20	YES	YES	YES	No	You will be able to use the relationship between a radius and a tangent and between two tangents from one point.	Properties of Circles, Spheres, and Cylinders	G.1.1.1.1	Identify, determine, and/or use the radius, diameter, segment, and/or tangent of a circle.	CC.9-12.G.C.1 CC.9-12.G.C.2	Understand and apply theorems about circles. Prove that all circles are similar.		
					(13.1.b) ★ Tangent Lines and Radii Practice	10	YES	YES	YES	YES		Properties of Circles, Spheres, and Cylinders	G.1.1.1.1	Identify, determine, and/or use the radius, diameter, segment, and/or tangent of a circle.	CC.9-12.G.C.1 CC.9-12.G.C.2	Understand and apply theorems about circles. Prove that all circles are similar.		
					(13.1.c) ★ IXL Tangent Lines and Angles: Submission Box	30	YES	YES	YES	No		Properties of Circles, Spheres, and Cylinders	G.1.1.1.1	Identify, determine, and/or use the radius, diameter, segment, and/or tangent of a circle.	CC.9-12.G.C.1 CC.9-12.G.C.2	Understand and apply theorems about circles. Prove that all circles are similar.		
		2	13.2	Chords and Arcs	(13.2.a) ★ Chords and Arcs Practice	20	No	No	No	YES	You will be able to use congruent chords, arcs, and central angles.	Properties of Circles, Spheres, and Cylinders	G.1.1.1.2	Identify, determine, and/or use the arcs, semicircles, sectors, and/or angles of a circle.	CC.9-12.G.C.1	Understand and apply theorems about circles. Prove that all circles are similar.		
					(13.3.a) ★ Inscribed Angles and Area Practice	20	No	No	No	YES	You will be able to find the measure of an inscribed angle, find the measure of an angle formed by a tangent and a chord, and find the area of a sector of a circle.	Properties of Circles, Spheres, and Cylinders	G.1.1.1.2	Identify, determine, and/or use the arcs, semicircles, sectors, and/or angles of a circle.	CC.9-12.G.C.1	Understand and apply theorems about circles. Prove that all circles are similar.		
					(13.3.b) ★ IXL Inscribed Angles and Area: Submission Box	30	YES	YES	YES	No		Properties of Circles, Spheres, and Cylinders	G.1.1.1.2	Identify, determine, and/or use the arcs, semicircles, sectors, and/or angles of a circle.	CC.9-12.G.C.1	Understand and apply theorems about circles. Prove that all circles are similar.		
	3			(13.3.c) Part 13 Exam	40	YES	No	No	No		Part 13 Standards							
				14	14.1	Angle Measures and Segment Length	(14.1.a) ★ Angle Measures and Segment Lengths Practice	20	YES	No	No	YES	You will be able to find the measures of angles formed by chords, secants, and tangents and find the lengths of segments associated with circles.	Properties of Circles, Spheres, and Cylinders	G.1.1.1.3	Use chords, tangents, and secants to find missing arc measures or missing segment measures.	CC.9-12.G.GMD.1	Explain volume formulas and use them to solve problems. Give an informal argument for the formulas for the
							(14.1.b) ★ IXL Angles and Lines in Circles: Submission Box	20	YES	YES	YES	No		Properties of Circles, Spheres, and Cylinders	G.1.1.1.3	Use chords, tangents, and secants to find missing arc measures or missing segment measures.	CC.9-12.G.GMD.1	Explain volume formulas and use them to solve problems. Give an informal argument for the formulas for the
	5	14.2	Surface Area of Prisms and Cylinders	(14.2.a) ★ Surface Area Practice	20	YES	YES	YES	No	You will be able to find the surface area of prisms and cylinders.	Properties of Polygons and Polyhedra	G.1.2.1.5 G.1.1.1.4 G.2.3.1.1	Identify and/or use properties of pyramids and prisms. Identify and/or use the properties of a sphere or cylinder. Calculate the surface area of prisms, cylinders, cones.	CC.9-12.G.GMD.1	Explain volume formulas and use them to solve problems. Give an informal argument for the formulas for the			
				(14.2.b) Package Designer Project: Submission Box	40	YES	No	No	No		Part 14 Standards							
	15	6	15.1	Surface Area of Pyramids and Cones	(15.1.a) ★ Surface Area Practice	20	YES	No	No	No	You will be able to find the surface area of pyramids and cones.	Properties of Polygons and Polyhedra	G.1.2.1.5 G.2.3.1.1	Identify and/or use properties of pyramids and prisms. Calculate the surface area of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet.	CC.9-12.G.GMD.1	Explain volume formulas and use them to solve problems. Give an informal argument for the formulas for the		
					(15.2.a) ★ Spheres Practice	20	YES	YES	YES	No	You will be able to find the surface area and volume of spheres.	Measurements of Three-Dimensional Shapes and Figures	G.2.3.1.1 G.2.3.1.2 G.2.3.1.3	Calculate the surface area of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet.	CC.9-12.G.GMD.1	Explain volume formulas and use them to solve problems. Give an informal argument for the formulas for the		
		7	15.3	Volume of Prisms and Cylinders	(15.2.b) ★ IXL Surface Area: Submission Box	30	YES	YES	YES	No		Measurements of Three-Dimensional Shapes and Figures	G.2.3.1.1 G.2.3.1.2 G.2.3.1.3	Calculate the surface area of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet.	CC.9-12.G.GMD.1	Explain volume formulas and use them to solve problems. Give an informal argument for the formulas for the		
					(15.3.a) ★ Volume of Prisms and Cylinders Practice	20	YES	YES	YES	YES	You will be able to find the volume of prisms and cylinders.	Measurements of Three-Dimensional Shapes and Figures	G.2.3.1.2 G.2.3.1.3	Calculate the volume of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet.	CC.9-12.G.GMD.3	Explain volume formulas and use them to solve problems. Use volume formulas for cylinders, pyramids, cones, and		
		15.4	Volume of Pyramids and Cones	(15.4.a) ★ IXL Volume: Submission Box	30	YES	YES	YES	No	You will be able to find the volume of pyramids and cones.	Measurements of Three-Dimensional Shapes and Figures	G.2.3.1.2 G.2.3.1.3	Calculate the volume of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet.	CC.9-12.G.GMD.3	Explain volume formulas and use them to solve problems. Use volume formulas for cylinders, pyramids, cones, and			
	16	9	16.1	Vocabulary Review	(16.1.a) ★ Vocabulary Review	30	No	No	No	No		Parts 1-16 Standards						
					(16.1.b) ★ Formulas Review	30	No	No	No	No		Parts 1-16 Standards						
(16.1.c) ★ Final Exam					50	YES	No	No	No		Parts 1-16 Standards							
					19	500	15	10	10	5								
							79%	53%	53%	26%								

Precalculus																
Quarter	Unit	Week	#	Lesson Name	Assignment	Points	CP ALT	H ALT	Path	Objectives	Reporting Category	Keystone Eligible Content	CC Standards			
1		1	1.1	Part 1 Vocabulary	(1.1.a) ★ Vocabulary	10	YES	YES	YES		Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
			1.2	Function Notation and Implied Domain	(1.2.a) ★ Function Notation	35	YES	YES	YES	You will be able to describe subsets of real numbers, evaluate functions, and state the domains of functions.	Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
					(1.2.b) ★ Evaluate Functions and Domain	20	YES	No	No		Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
		2	1.3	Identifying Functions, Graphical Domain and Range	(1.3.a) ★ Functions, Domain and Range	20	YES	No	No	You will be able to determine whether a relation is a function and identify the domain and range of a graph.	Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
			1.4	Analyzing Functions and Symmetry	(1.4.a) Functions: Submission Box	10	YES	No	No	You will be able to find y-intercepts and zeros of functions graphically and algebraically.	Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
					(1.4.b) ★ Symmetry Practice: Submission Box	30	No	YES	YES		Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
					(1.4.c) ★ Evaluate Symmetry Challenge: Submission Box	20	YES	No	No		Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
		3	1.5	Continuity and Discontinuity	(1.5.a) ★ Continuity and Discontinuity Practice: Submission Box	20	YES	No	No	You will be able to analyze continuity using equations and graphs and be able to identify types of discontinuity.	Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
			4	2.1	The Intermediate Value Theorem and End Behavior	(2.1.a) ★ End Behavior and Limits: Submission Box	20	YES	No	No	You will be able to estimate the zeros of a function using the Intermediate Value Theorem.	Functions and Data Analysis	A2.2.1.1.3 A2.2.1.1.4	Determine the domain, range, or inverse of a relation. Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.3 CC.2.2.HS.C.4	Write functions or sequences that model relationships between two quantities. Interpret the effects.
					(2.1.b) ★ Intermediate Value Theorem	20	YES	YES	No		Functions and Data Analysis	A2.2.1.1.3 A2.2.1.1.4	Determine the domain, range, or inverse of a relation. Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.3 CC.2.2.HS.C.4	Write functions or sequences that model relationships between two quantities. Interpret the effects.	
		5	2.2	Critical Points and Average Rate of Change	(2.2.a) ★ Critical Points Quiz	15	YES	YES	No	You will be able to determine the extrema and average rate of change of a function.	Functions and Data Analysis	A2.2.1.1.3 A2.2.1.1.4	Determine the domain, range, or inverse of a relation. Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.3 CC.2.2.HS.C.4	Write functions or sequences that model relationships between two quantities. Interpret the effects.	
				(2.2.b) IXL Average Rate of Change: Submission Box	10	No	No	No		Functions and Data Analysis	A2.2.1.1.3 A2.2.1.1.4	Determine the domain, range, or inverse of a relation. Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.3 CC.2.2.HS.C.4	Write functions or sequences that model relationships between two quantities. Interpret the effects.		
				(2.2.c) ★ Average Rates of Change Practice: Submission Box	25	YES	No	No		Functions and Data Analysis	A2.2.1.1.3 A2.2.1.1.4	Determine the domain, range, or inverse of a relation. Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.3 CC.2.2.HS.C.4	Write functions or sequences that model relationships between two quantities. Interpret the effects.		
			2.3	Inverse Relations and Functions	(2.3.a) ★ Exploring Inverse Functions	20	YES	YES	YES	You will be able to determine the inverse of a relation or function.	Functions and Data Analysis	A2.2.1.1.3 A2.2.1.1.4	Determine the domain, range, or inverse of a relation. Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.3 CC.2.2.HS.C.4	Write functions or sequences that model relationships between two quantities. Interpret the effects.	
		3	6	3.1	Part 3 Vocabulary	(3.1.a) Vocabulary	10	YES	YES	YES		Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.
			3.2	The Parent Functions of Algebra	(3.2.a) ★ Parent Functions Quiz	20	YES	YES	No	You will be able to identify and analyze the basic parent functions of algebra.	Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
			7	3.3	Function Transformations	(3.3.a) ★ Transformations Quiz	20	YES	YES	No	You will be able to identify transformations on functions from equations and graphs of the function.	Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.
					(3.3.b) Transformations Project	40	YES	YES	YES		Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
			3.4	Function Operations and Composition of Functions	(3.4.a) ★ IXL Operations with Functions: Submission Box	20	No	No	No	You will be able to complete operations with functions and find compositions of functions.	Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.C.4	Graph and analyze functions and use their properties to make connections between the different representations.	
		8	4.1	Part 4 Vocabulary	(4.1.a) Vocabulary Crossword: Submission Box	10	No	No	No		Number Systems and Non-Linear Expressions & Equations	A2.1.2.1.1 A2.1.2.1.2 A2.1.2.1.3	Use exponential expressions to represent rational numbers. Simplify/evaluate expressions.	CC.2.1.HS.F.1 CC.2.2.HS.C.2	Apply and extend the properties of exponents to solve problems with rational exponents.	
	4.2		Power and Monomial Functions	(4.2.a) ★ Power and Monomial Functions	20	YES	YES	No	You will be able to graph and analyze power and monomial functions.	Number Systems and Non-Linear Expressions & Equations	A2.1.2.1.1 A2.1.2.1.2 A2.1.2.1.3	Use exponential expressions to represent rational numbers. Simplify/evaluate expressions.	CC.2.1.HS.F.1 CC.2.2.HS.C.2	Apply and extend the properties of exponents to solve problems with rational exponents.		
	9	4.3	Radical Functions and Equations	(4.3.a) Radicals Practice: Submission Box	20	YES	YES	No	You will be able to analyze radical functions and solve radical equations.	Number Systems and Non-Linear Expressions & Equations	A2.1.2.1.1 A2.1.2.1.2 A2.1.2.1.3	Use exponential expressions to represent rational numbers. Simplify/evaluate expressions.	CC.2.1.HS.F.1 CC.2.2.HS.C.2	Apply and extend the properties of exponents to solve problems with rational exponents.		
				(4.3.b) ★ IXL Radical Equations: Submission Box	20	No	No	No		Number Systems and Non-Linear Expressions & Equations	A2.1.2.1.1 A2.1.2.1.2 A2.1.2.1.3	Use exponential expressions to represent rational numbers. Simplify/evaluate expressions.	CC.2.1.HS.F.1 CC.2.2.HS.C.2	Apply and extend the properties of exponents to solve problems with rational exponents.		
	10	4.4	Quarter 1 Review and Practice	(4.4.a) ★ Quarter 1 Exam Multiple Choice	30	No	No	No		Quarter 1 Standards						
				(4.4.b) ★ Quarter 1 Exam Open Ended	15	No	YES	YES		Quarter 1 Standards						
					25	500	18	13	7							
							72%	52%	28%							
5		1	5.1	Part 5 Vocabulary	(5.1.a) Part 5 Vocabulary Check: Submission Box	10	No	No	No		Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions and use their properties to make connections between the different representations.	
			5.2	Analyzing Polynomial Functions Algebraically	(5.2.a) ★ Polynomials Quiz	25	No	YES	YES	You will be able to analyze and graph polynomial functions.	Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions and use their properties to make connections between the different representations.	
					(5.2.b) ★ Turning Points and Leading Terms: Submission Box	20	YES	No	No		Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions and use their properties to make connections between the different representations.	
		2	5.3	Polynomial Long Division	(5.3.a) Polynomial Long Division: Submission Box	20	YES	No	No	You will be able to divide polynomials using long division.	Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions and use their properties to make connections between the different representations.	
				(5.3.b) ★ IXL Divide Polynomials: Submission Box	20	No	No	No		Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions and use their properties to make connections between the different representations.		
			5.4	Synthetic Division, Remainder and Factor Theorems	(5.4.a) ★ Synthetic Division, Remainder and Factor Theorems	20	YES	YES	YES	You will be able to use Synthetic Division to divide polynomials, and apply the Remainder and Factor Theorems to polynomial functions.	Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions and use their properties to make connections between the different representations.	
	3	5.5	Using Pascal's Triangle	(5.5.a) ★ IXL Pascal's Triangle: Submission Box	10	No	No	No	You will be able to apply Pascal's Triangle to any expression of the form $(a+b)^n$ where n is a positive integer value.	Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions and use their properties to make connections between the different representations.		
				(5.5.b) ★ Using Pascal's Triangle	15	YES	YES	YES		Functions and Data Analysis	A2.2.1.1.4	Identify and/or determine the characteristics of an exponential, quadratic, or non-linear function.	CC.2.2.HS.C.2 CC.2.2.HS.D.4	Graph and analyze functions and use their properties to make connections between the different representations.		

Precalculus

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	CP ALT	H ALT	Path	Objectives	Reporting Category	Keystone Eligible Content	CC Standards				
2	6	4	6.1	Part 6 Vocabulary	(6.1.a) Part 6 Vocabulary Quiz	10	YES	No	No		Number Systems and Non-Linear Expressions & Equations	A2.1.2.1.1 A2.1.2.1.2 A2.1.2.1.3	Use exponential expressions to represent rational numbers. Simplify/evaluate expressions. Use exponential expressions to represent rational numbers.	CC.2.1.HS.F.1 CC.2.2.HS.C.2	Apply and extend the properties of exponents to solve problems with rational exponents.		
		6.2	Rational Zero Theorem and Descartes' Rule of Signs	(6.2.a) ★ IXL Zeros of a Function: Submission Box	20	No	No	No	You will be able to use the rational zero theorem.	Number Systems and Non-Linear Expressions & Equations	A2.1.2.1.1 A2.1.2.1.2 A2.1.2.1.3	Use exponential expressions to represent rational numbers. Simplify/evaluate expressions. Use exponential expressions to represent rational numbers.	CC.2.1.HS.F.1 CC.2.2.HS.C.2	Apply and extend the properties of exponents to solve problems with rational exponents.			
				6.3	Regression Models	(6.3.a) ★ Regression Models Project: Submission Box	30	YES	No	No	You will be able to find regression models on a calculator and identify the best fit for the data.	Number Systems and Non-Linear Expressions & Equations	A2.1.2.1.1 A2.1.2.1.2 A2.1.2.1.3	Use exponential expressions to represent rational numbers. Simplify/evaluate expressions. Use exponential expressions to represent rational numbers.	CC.2.1.HS.F.1 CC.2.2.HS.C.2	Apply and extend the properties of exponents to solve problems with rational exponents.	
				6.4	Rational Functions	(6.4.a) ★ Rational Functions	25	YES	YES	YES	You will be able to analyze rational functions and find their asymptotes.	Number Systems and Non-Linear Expressions & Equations	A2.1.2.1.1 A2.1.2.1.2 A2.1.2.1.3	Use exponential expressions to represent rational numbers. Simplify/evaluate expressions. Use exponential expressions to represent rational numbers.	CC.2.1.HS.F.1 CC.2.2.HS.C.2	Apply and extend the properties of exponents to solve problems with rational exponents.	
						(6.4.b) Submission	20	No	YES	YES		Number Systems and Non-Linear Expressions & Equations	A2.1.2.1.1 A2.1.2.1.2 A2.1.2.1.3	Use exponential expressions to represent rational numbers. Simplify/evaluate expressions. Use exponential expressions to represent rational numbers.	CC.2.1.HS.F.1 CC.2.2.HS.C.2	Apply and extend the properties of exponents to solve problems with rational exponents.	
				6	7.1	Part 7 Vocabulary	(7.1.a) Part 7 Vocabulary Check	10	No	No	No		Non-Linear Equations	A2.1.3.1.1 A2.1.3.1.2 A2.1.3.1.3	Write and/or solve quadratic equations (including factoring and using the Quadratic Formula).	CC.2.2.HS.C.6 CC.2.2.HS.C.5	Interpret functions in terms of the situations they model.
				7.2	Exponential Functions	(7.2.a) ★ Growth and Decay: Submission Box	30	YES	No	No	You will be able to identify characteristics and transformations of an exponential function.	Non-Linear Equations	A2.1.3.1.1 A2.1.3.1.2 A2.1.3.1.3	Write and/or solve quadratic equations (including factoring and using the Quadratic Formula).	CC.2.2.HS.C.6 CC.2.2.HS.C.5	Interpret functions in terms of the situations they model.	
				7.3	Logarithmic Functions	(7.3.a) ★ Exponential and Logarithmic Functions: Submission Box	20	YES	No	No	You will be able to identify characteristics and transformations of logarithmic functions.	Non-Linear Equations	A2.1.3.1.1 A2.1.3.1.2 A2.1.3.1.3	Write and/or solve quadratic equations (including factoring and using the Quadratic Formula).	CC.2.2.HS.C.6 CC.2.2.HS.C.5	Interpret functions in terms of the situations they model.	
			7	7.4	Logarithmic Properties and Equations	(7.4.a) ★ Logarithmic Properties	20	YES	YES	YES	You will be able to write and solve logarithmic expressions and equations using the properties of logarithms.	Non-Linear Equations	A2.1.3.1.1 A2.1.3.1.2 A2.1.3.1.3	Write and/or solve quadratic equations (including factoring and using the Quadratic Formula).	CC.2.2.HS.C.6 CC.2.2.HS.C.5	Interpret functions in terms of the situations they model.	
				7.5	Applying Logarithms	(7.5.a) ★ Solving Exponential and Logarithmic Equations	20	No	YES	YES	You will be able to solve logarithms on the calculator, use the natural logarithm, and apply logarithms to real life situations.	Non-Linear Equations	A2.1.3.1.1 A2.1.3.1.2 A2.1.3.1.3	Write and/or solve quadratic equations (including factoring and using the Quadratic Formula).	CC.2.2.HS.C.6 CC.2.2.HS.C.5	Interpret functions in terms of the situations they model.	
						(7.5.b) ★ Applications of Logarithms	20	No	YES	YES		Non-Linear Equations	A2.1.3.1.1 A2.1.3.1.2 A2.1.3.1.3	Write and/or solve quadratic equations (including factoring and using the Quadratic Formula).	CC.2.2.HS.C.6 CC.2.2.HS.C.5	Interpret functions in terms of the situations they model.	
			8	8.1	Part 8 Vocabulary	(8.1.a) Part 8 Vocabulary Check	10	No	No	No		Operations and Linear Equations & Inequalities	A1.1.2.2.1	Write and/or solve a system of linear equations (including non-real situations) using non-real numbers.	CC.2.2.8.B.3	Analyze and solve linear equations and pairs of simultaneous linear equations.	
				8.2	Systems of Linear Equations and Matrix Operations	(8.2.a) ★ Equations and Matrix Operations	20	YES	YES	No	You will be able to solve systems of linear equations, identify matrices, and use matrix operations to solve matrix equations.	Operations and Linear Equations & Inequalities	A1.1.2.2.1	Write and/or solve a system of linear equations (including non-real situations) using non-real numbers.	CC.2.2.8.B.3	Analyze and solve linear equations and pairs of simultaneous linear equations.	
			9	8.3	Matrix Multiplication, Inverses, and Determinants	(8.3.a) ★ Matrix Multiplication, Inverses, and Determinants	20	YES	YES	No	You will be able to multiply matrices, find inverses of matrices, and find determinants of matrices.	Operations and Linear Equations & Inequalities	A1.1.2.2.1	Write and/or solve a system of linear equations (including non-real situations) using non-real numbers.	CC.2.2.8.B.3	Analyze and solve linear equations and pairs of simultaneous linear equations.	
				8.4	Solving Systems With Matrices	(8.4.a) ★ Solving Systems and Matrices	20	YES	YES	YES	You will be able to solve systems of linear equations using matrices.	Operations and Linear Equations & Inequalities	A1.1.2.2.1	Write and/or solve a system of linear equations (including non-real situations) using non-real numbers.	CC.2.2.8.B.3	Analyze and solve linear equations and pairs of simultaneous linear equations.	
			10	8.5	Quarter 2 Review and Practice	(8.5.a) ★ Quarter 2 Exam Multiple Choice	30	No	No	No		Quarter 2 Standards					
						(8.5.b) ★ Quarter 2 Exam Open Ended	15	No	YES	YES		Quarter 2 Standards					
						26	500	13	13	11							
								50%	50%	42%							
	3	9	1	9.1	Part 9 Vocabulary	(9.1.a) Part 9 Vocabulary	10	No	No	YES		Coordinate Geometry and Measurement	G.2.1.1.2	Use trigonometric ratios to write and/or solve problems involving right triangles.	CC.2.3.HS.A.7	Apply trigonometric ratios to solve problems involving right triangles.	
				9.2	Right Triangle Trigonometry	(9.2.a) ★ Right Triangle Trigonometry	20	YES	YES	No	You will be able to use sine, cosine, and tangent ratios to find missing sides and angles in right triangles.	Coordinate Geometry and Measurement	G.2.1.1.2	Use trigonometric ratios to write and/or solve problems involving right triangles.	CC.2.3.HS.A.7	Apply trigonometric ratios to solve problems involving right triangles.	
				9.3	Degrees, Radians, and the Unit Circle	(9.3.a) ★ Degrees, Radians, and the Unit Circle	20	YES	YES	YES	You will be able to convert between radian and degree measure and to gain a basic understanding of the unit circle.	Coordinate Geometry and Measurement	G.2.1.1.2	Use trigonometric ratios to write and/or solve problems involving right triangles.	CC.2.3.HS.A.7	Apply trigonometric ratios to solve problems involving right triangles.	
				2	9.4	Trig Functions and the Unit Circle	(9.4.a) ★ Unit Circle Ordered Pairs	20	YES	YES	YES	You will be able to find values of the six trigonometric functions.	Coordinate Geometry and Measurement	G.2.1.1.2	Use trigonometric ratios to write and/or solve problems involving right triangles.	CC.2.3.HS.A.7	Apply trigonometric ratios to solve problems involving right triangles.
						(9.4.b) Trig Functions and the Unit Circle	20	YES	YES	YES		Coordinate Geometry and Measurement	G.2.1.1.2	Use trigonometric ratios to write and/or solve problems involving right triangles.	CC.2.3.HS.A.7	Apply trigonometric ratios to solve problems involving right triangles.	
				3	10.1	Part 10 Vocabulary	(10.1.a) Part 10 Vocabulary	10	No	No	YES						Apply radian measure of an angle and the unit circle to analyze the trigonometric functions.
					10.2	Trigonometric Graphs	(10.2.a) ★ Trigonometric Graphs	20	YES	YES	No	You will be able to identify the key characteristics of the six trigonometric functions.					Apply radian measure of an angle and the unit circle to analyze the trigonometric functions.
						(10.2.b) Exploring Trigonometric Graphs	20	YES	No	YES					Apply radian measure of an angle and the unit circle to analyze the trigonometric functions.		
			4	10.3	Analyzing Trigonometric Graphs and Transformations	(10.3.a) ★ Analyzing Trigonometric Graphs	20	YES	No	No	You will be able to analyze trigonometric graphs including their amplitude, period, phase shift, and vertical shift.					Apply radian measure of an angle and the unit circle to analyze the trigonometric functions.	
				10.4	The Laws of Sines and Cosines	(10.4.a) ★ Law of Sines	20	YES	YES	YES	You will be able to use the laws of sines and cosines to solve problems.					Apply radian measure of an angle and the unit circle to analyze the trigonometric functions.	
						(10.4.b) ★ Law of Cosines	20	YES	YES	No					Apply radian measure of an angle and the unit circle to analyze the trigonometric functions.		
		5	11.1	Part 11 Vocabulary	(11.1.a) Vocabulary	10	No	No	YES						Verify and apply geometric theorems as they relate to geometric figures.		
			11.2	Basic Trigonometric Identities	(11.2.a) ★ Basic Trigonometric Identities	25	YES	YES	No	You will be able to simplify expressions using the basic trigonometric identities.					Verify and apply geometric theorems as they relate to geometric figures.		
			6	11.3	Advanced Trigonometric Identities	(11.3.a) ★ Product to Sum and Sum to Product	20	YES	YES	No	You will be able to use the double angle, half angle, product to sum, sum to product, power reducing, and sum and difference identities to solve problems and simplify expressions.					Verify and apply geometric theorems as they relate to geometric figures.	
					(11.3.b) ★ Sum, Difference, Double Angle, and Half Angle Quiz	30	YES	YES	No						Verify and apply geometric theorems as they relate to geometric figures.		

Precalculus

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	CP ALT	H ALT	Path	Objectives	Reporting Category	Keystone Eligible Content	CC Standards			
12	7	11.4	11.4	Trigonometric Identities Summary	(11.4.a) ★ Trigonometric Identities Summary	20	YES	YES	No	You will be able to verify or prove trigonometric identities and solve equations using the identities.			CC.2.3.HS.A.3 CC.2.3.HS.A.7	Verify and apply geometric theorems as they relate to geometric figures. <i>(represented symbolically or as a table)</i> Analyze trigonometric ratios to solve.		
		11.5	11.5	Verifying Identities and Solving Equations	(11.5.a) ★ Trigonometric Equations	20	YES	YES	No				CC.2.3.HS.A.3 CC.2.3.HS.A.7	Verify and apply geometric theorems as they relate to geometric figures. <i>(represented symbolically or as a table)</i> Analyze trigonometric ratios to solve.		
					(11.5.b) ★ Verify Trigonometric Identities	30	YES	No	YES				CC.2.3.HS.A.3 CC.2.3.HS.A.7	Verify and apply geometric theorems as they relate to geometric figures. <i>(represented symbolically or as a table)</i> Analyze trigonometric ratios to solve.		
	12	8	12.1	12.1	Part 12 Vocabulary	(12.1.a) Part 12 Vocabulary Check: Submission Box	10	No	No	No	You will be able to represent the direction of vectors in various forms, calculate resultant vectors, and use the component form of vectors.			CC.2.2.HS.D.1	Interpret the structure of expressions to represent a quantity in terms of its context.	
			12.2	12.2	Vectors	(12.2.a) ★ Vector Direction and Components	20	YES	No	YES				CC.2.2.HS.D.1	Interpret the structure of expressions to represent a quantity in terms of its context.	
						(12.2.b) IXL Component Form: Submission Box	20	YES	YES	No				CC.2.2.HS.D.1	Interpret the structure of expressions to represent a quantity in terms of its context.	
		9	12.3	12.3	12.3	Vector Operations	(12.3.a) ★ Vector Operations	20	No	No	YES	You will be able to complete vector operations.	Quarter 3 Standards		CC.2.2.HS.D.1	Interpret the structure of expressions to represent a quantity in terms of its context.
							(12.3.b) ★ Part 1 Vectors	15	No	No	YES				CC.2.2.HS.D.1	Interpret the structure of expressions to represent a quantity in terms of its context.
						(12.3.c) ★ Part 2 - Vectors: Submission Box	15	No	No	YES	CC.2.2.HS.D.1	Interpret the structure of expressions to represent a quantity in terms of its context.				
			12.4	12.4	Quarter 3 Review and Practice	(12.4.a) ★ Quarter 3 Exam Multiple Choice	30	No	No	No	Quarter 3 Standards					
			(12.4.b) ★ Quarter 3 Exam Open Ended: Submission Box	15	No	No	No	Quarter 3 Standards								
			26	500	17	13	13									
						65%	50%	50%								
13	1	13.1	13.1	Part 13 Vocabulary	(13.1.a) Part 13 Vocabulary: Submission Box	10	YES	YES	No	You will be able to analyze the graphs, equations, and characteristics of parabolas.			CC.2.3.HS.A.10	Translate between the geometric description and the equation for a conic section.		
		13.2	13.2	Conic Sections - Parabolas	(13.2.a) ★ Parabolas Quiz	20	YES	YES	No				CC.2.3.HS.A.10	Translate between the geometric description and the equation for a conic section.		
					(13.2.b) ★ Parabolas Open Ended: Submission Box	20	YES	No	No				CC.2.3.HS.A.10	Translate between the geometric description and the equation for a conic section.		
	2	13.3	13.3	13.3	Conic Sections - Ellipses and Circles	(13.3.a) ★ Ellipses and Circles Quiz	20	YES	YES	No	You will be able to write an equation, graph, and find the eccentricity of ellipse.			CC.2.3.HS.A.10	Translate between the geometric description and the equation for a conic section.	
						(13.3.b) Ellipses Open Ended: Submission Box	20	No	No	No				CC.2.3.HS.A.10	Translate between the geometric description and the equation for a conic section.	
	13.4	13.4	13.4	13.4	Conic Sections - Hyperbolas	(13.4.a) ★ Hyperbolas Quiz	20	YES	YES	No	You will be able to graph, write equations, and find eccentricity of hyperbolas.			CC.2.3.HS.A.10	Translate between the geometric description and the equation for a conic section.	
						(13.4.b) Conic Sections: Open Ended	20	YES	No	YES				CC.2.3.HS.A.10	Translate between the geometric description and the equation for a conic section.	
	14	3	14.1	14.1	Part 14 Vocabulary	(14.1.a) Part 14 Vocabulary Check	10	YES	YES	No	You will be able to graph polar coordinates and convert between polar and rectangular coordinates.			CC.2.1.HS.F.6	Extend the knowledge of arithmetic operations and apply to complex numbers.	
			14.2	14.2	Polar Coordinates	(14.2.a) ★ Convert Polar Coordinates	20	YES	YES	No				CC.2.1.HS.F.6	Extend the knowledge of arithmetic operations and apply to complex numbers.	
4		14.3	14.3	14.3	Graphs of Polar Equations	(14.3.a) ★ Symmetry and Basic Polar Curves	10	YES	No	YES	You will be able to graph polar equations, identify types of symmetry, and determine basic polar curves.			CC.2.1.HS.F.6	Extend the knowledge of arithmetic operations and apply to complex numbers.	
						(14.3.b) Analyzing Polar Graphs	20	No	No	YES				CC.2.1.HS.F.6	Extend the knowledge of arithmetic operations and apply to complex numbers.	
						(14.4.a) ★ Convert Between Polar and Rectangular Forms	20	YES	No	YES				CC.2.1.HS.F.6	Extend the knowledge of arithmetic operations and apply to complex numbers.	
15	5	15.1	15.1	Part 15 Vocabulary	(15.1.a) Part 15 Vocabulary: Submission Box	10	YES	YES	No	You will be able to identify and extend arithmetic sequences.	Patterns, Relations, and Functions	A2.2.1.1.1 A2.2.1.1.2	Analyze a set of data for the existence of a pattern, and represent the pattern with a rule.	CC.2.2.HS.C.3	Write functions or sequences that model relationships between two quantities.	
		15.2	15.2	Arithmetic Sequences	(15.2.a) ★ Arithmetic Sequences	15	YES	YES	No			Patterns, Relations, and Functions	A2.2.1.1.1 A2.2.1.1.2	Analyze a set of data for the existence of a pattern, and represent the pattern with a rule.	CC.2.2.HS.C.3	Write functions or sequences that model relationships between two quantities.
	15.3	15.3	15.3	15.3	Geometric Sequences	(15.3.a) ★ Geometric Sequences	20	YES	YES	No	You will be able to identify and extend geometric sequences.	Patterns, Relations, and Functions	A2.2.1.1.1 A2.2.1.1.2	Analyze a set of data for the existence of a pattern, and represent the pattern with a rule.	CC.2.2.HS.C.3	Write functions or sequences that model relationships between two quantities.
						(15.4.a) ★ IXL Sum of a Series: Submission Box	20	No	No	No			Patterns, Relations, and Functions	A2.2.1.1.1 A2.2.1.1.2	Analyze a set of data for the existence of a pattern, and represent the pattern with a rule.	CC.2.2.HS.C.3
	6	15.4	15.4	15.4	Series and Sigma Notation	(15.4.b) ★ Sums and Limits	30	YES	No	YES	You will be able to use sigma notation to represent and calculate sums of arithmetic and geometric series.	Patterns, Relations, and Functions	A2.2.1.1.1 A2.2.1.1.2	Analyze a set of data for the existence of a pattern, and represent the pattern with a rule.	CC.2.2.HS.C.3	Write functions or sequences that model relationships between two quantities.
						(15.4.c) ★ Series and Sigma Notation Open Ended: Submission Box	20	YES	YES	No			Patterns, Relations, and Functions	A2.2.1.1.1 A2.2.1.1.2	Analyze a set of data for the existence of a pattern, and represent the pattern with a rule.	CC.2.2.HS.C.3
7	16	16.1	16.1	Part 16 Vocabulary	(16.1.a) Part 16 Vocabulary: Submission Box	10	YES	YES	No	You will be able to use the definition of a derivative to calculate derivatives of functions.			CCSS.HSF.IF.B.6	Calculate and interpret the average rate of change of a function <i>(represented symbolically or as a table)</i> .		
		16.2	16.2	Introduction to Derivatives	(16.2.a) ★ IXL Average Rate of Change: Submission Box	20	YES	YES	No				CCSS.HSF.IF.B.6	Calculate and interpret the average rate of change of a function <i>(represented symbolically or as a table)</i> .		
					(16.2.b) ★ Derivatives Open Ended: Submission Box	20	YES	YES	No				CCSS.HSF.IF.B.6	Calculate and interpret the average rate of change of a function <i>(represented symbolically or as a table)</i> .		

Precalculus

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	CP ALT	H ALT	Path	Objectives	Reporting Category	Keystone Eligible Content	CC Standards
16		9	16.3	Rules of Derivatives	(16.2.c) ★ Derivatives Quiz	20	YES	YES	No	You will be able to use rules of derivatives to calculate derivatives of functions.			CCSS.HSF.IF.B.6 Calculate and interpret the average rate of change of a function (represented symbolically or as a table).
					(16.3.a) ★ Derivative Rules	30	No	No	YES				CCSS.HSF.IF.B.6 Calculate and interpret the average rate of change of a function (represented symbolically or as a table).
					(16.3.b) ★ Derivative Rules Quiz	20	YES	No	No				CCSS.HSF.IF.B.6 Calculate and interpret the average rate of change of a function (represented symbolically or as a table).
					(16.4.a) ★ Quarter 4 Exam	30	YES	No	YES				Quarter 4 Standards
					(16.4.b) ★ Quarter 4 Exam Open Ended	15	No	No	YES				Quarter 4 Standards
					27	500	22	14	8				
						81%	52%	30%					

Fundamentals of Math

Quarter	Unit	Week	Item #	Lesson	Assessment	Pts (No ★)	Objectives	Keystone Eligible Content	PA CC Standards		
1	1	1	1.1	Least Common Multiple			List multiples of numbers. Identify the least common multiple (LCM) of numbers. Use the least common multiple (LCM) to solve problems.	A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.		
			1.1.a		LCM Stickers	20		A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.		
			1.1.b		LCM Word Problems Practice	20		A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.		
			1.2	Factors				List factors of whole numbers using t-charts. Identify factors of whole numbers.		CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.	
			1.2.a		Factors Practice	20				CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.	
			2	1.3	Greatest Common Factor			Identify the greatest common factor (GCF) of whole numbers. Use the greatest common factor (GCF) to solve problems.	A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.	
				1.3.a		GCF Safe Cracker	20		A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.	
				1.3.b		GCF Word Problems Practice	20		A1.1.1.2.1 Find the Greatest Common Factor (GCF) and/or the Least Common Multiple (LCM) for sets of monomials.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.	
				3	1.4	Absolute Value			Evaluate the absolute value of integers. Use absolute value with number lines to solve problems.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.
					1.4.a		Absolute Value Practice	20		A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.
					1.5	Add & Subtract Integers			Use a number line to visualize adding and subtracting integers. Add and subtract integers.		CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems. CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.
					1.5.a		Add & Subtract Integers Practice	20			CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
					4	1.6	Multiply & Divide Integers			Multiply and divide integers.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
					1.6.a		Multiply & Divide Integers Practice	20			CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
					1.6.b		Integers Mystery Picture	20			CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.
					1.7	Unit 1 Summary			Review the key concepts in Unit 1.	Unit 1 Standards	Unit 1 Standards
					1.7.a		Unit 1 Exam	30		Unit 1 Standards	Unit 1 Standards
1	1		5	2.1	Reduce Fractions			Reduce fractions.		CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems. CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.	
				2.1.a		Reduce Fractions Stickers	20			CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	
				2.2	Multiply & Divide Fractions			Multiply and reduce fractions. Divide and reduce fractions.		CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	
				2.2.a		Multiply Fractions Mystery Picture	20			CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	
				2.2.b		Divide Fractions Practice	20			CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	
				6	2.3	Add & Subtract Fractions			Add and subtract with like denominators and reduce. Add and subtract with unlike denominators and reduce.		CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
					2.3.a		Add and Subtract Fractions Stickers	20			CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
					2.3.b		Fractions Quiz	20			CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
					7	2.4	Perfect Squares & Roots			Calculate perfect squares. Calculate square roots of perfect squares.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems. CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.

Fundamentals of Math

Quarter	Unit	Week	Item #	Lesson	Assessment	Pts (No ★)	Objectives	Keystone Eligible Content	PA CC Standards	
2			2.4.a		Squares & Roots Mystery Picture	20		A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.	
			2.5	Exponents				Simplify exponents up to 5 with whole number bases. Simplify exponents up to 5 with integer bases.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
			2.5.a		Exponents Practice	20			A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
		8	2.6	Compare Numbers				Compare integers, fractions, roots, and exponents with inequality symbols.	A1.1.1.1.1 Compare and/or order any real numbers.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
			2.6.a		IXL Compare Numbers	20			A1.1.1.1.1 Compare and/or order any real numbers.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
			2.6.b		Compare Numbers Practice	20			A1.1.1.1.1 Compare and/or order any real numbers.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
			2.7	Numerical Expressions				Simplify numerical expressions with the order of operations. Write numerical expressions from words.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
			2.7.a		IXL Numerical Expressions	20			A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
			2.7.b		Order of Operations Mystery Picture	20			A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
		9	2.8	Algebraic Expressions				Evaluate expressions with variables. Write algebraic expressions from words.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
			2.8.a		IXL Variable Expressions	20			A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
			2.8.b		Algebraic Expressions Practice	20			A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems.
		10	2.9	Units 1-2 Summary				Review the key concepts in Units 1-2.	Units 1-2 Standards	Units 1-2 Standards
			2.9.a		Quarter 1 Exam	30			Units 1-2 Standards	Units 1-2 Standards
						500				
3		1	3.1	Like Terms			Identify constants, coefficients, and like terms. Add and subtract like terms.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial.	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context.	
			3.1.a		Like Terms Practice	20			A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial.	CC.2.2.HS.D.2 Write expressions in equivalent forms to solve problems. CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context.
			3.1.b		Like Terms Mystery Picture	20			A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial.	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context.
			3.2	Multiply or Divide One-Step Equations				Solve one-step equations by multiplying and dividing integers and fractions.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify (including problem situations).	CC.2.2.HS.D.8 Apply inverse operations to solve equations or formulas for a given variable. CC.2.2.HS.D.9 Use reasoning to solve equations and justify the formulas for a given variable.
			3.2.a		One-Step Stickers	20			A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify (including problem situations).	CC.2.2.HS.D.8 Apply inverse operations to solve equations or formulas for a given variable. CC.2.2.HS.D.9 Use reasoning to solve equations and justify the formulas for a given variable.
			3.2.b		One-Step Divide Fractions Practice	20			A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify (including problem situations).	CC.2.2.HS.D.8 Apply inverse operations to solve equations or formulas for a given variable. CC.2.2.HS.D.9 Use reasoning to solve equations and justify the formulas for a given variable.
		2	3.3	Add or Subtract One-Step Equations				Solve one-step equations by adding and subtracting integers and fractions.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify (including problem situations).	CC.2.2.HS.D.8 Apply inverse operations to solve equations or formulas for a given variable. CC.2.2.HS.D.9 Use reasoning to solve equations and justify the formulas for a given variable.
			3.3.a		One-Step Code Cracker	20			A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify (including problem situations).	CC.2.2.HS.D.8 Apply inverse operations to solve equations or formulas for a given variable. CC.2.2.HS.D.9 Use reasoning to solve equations and justify the formulas for a given variable.
			3.3.b		One-Step Add and Subtract Fractions Practice	20			A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify (including problem situations).	CC.2.2.HS.D.8 Apply inverse operations to solve equations or formulas for a given variable. CC.2.2.HS.D.9 Use reasoning to solve equations and justify the formulas for a given variable.
			3.4	Two-Step Equations				Solve two-step equations with integers and fractions.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify (including problem situations).	CC.2.2.HS.D.8 Apply inverse operations to solve equations or formulas for a given variable. CC.2.2.HS.D.9 Use reasoning to solve equations and justify the formulas for a given variable.
	3.4.a		Two-Step Stickers	20			A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify (including problem situations).	CC.2.2.HS.D.8 Apply inverse operations to solve equations or formulas for a given variable. CC.2.2.HS.D.9 Use reasoning to solve equations and justify the formulas for a given variable.		

Fundamentals of Math

Quarter	Unit	Week	Item #	Lesson	Assessment	Pts (No ★)	Objectives	Keystone Eligible Content	PA CC Standards	
2		3	3.5	Equation Word Problems			Write and solve one-step and two-step equations from word problems.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.	
			3.5.a		IXL Word Problems	20		A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify.	CC.2.2.HS.D.8 Apply inverse operations to solve equations or inequalities to describe numbers or relationships.	
		4	3.5.b		Word Problems Mystery Picture	20		A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.	
			3.6	Distributive Property				Simplify expressions using the distributive property with integers.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real world or mathematical problems.
			3.6.a		Distributive Property Practice	20		A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real world or mathematical problems.	
		5	3.7	Equations with Parentheses				Solve equations by distributing, then solving. Solve equations by dividing by the number in front, then solving.	A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify.	CC.2.2.HS.D.8 Apply inverse operations to solve equations or formulas for a given variable.
			3.7.a		Equations with Parentheses Practice	20		A1.1.2.1.1 Write, solve, and/or apply a linear equation (including problem situations). A1.1.2.1.2 Use and/or identify an algebraic property to justify.	CC.2.2.HS.D.8 Apply inverse operations to solve equations or formulas for a given variable.	
			3.8	Units 1-3 Summary				Review the key concepts in Units 1-3.	Units 1-3 Standards	Units 1-3 Standards
			3.8.a		Unit 3 Safe Cracker	20			Unit 3 Standards	Unit 3 Standards
			3.8.b		Unit 3 Exam	30			Unit 3 Standards	Unit 3 Standards
4		6	4.1	Solutions to Inequalities			Identify some possible solutions to an inequality with symbols. Graph inequalities on a number line. Identify some possible solutions from a graph.	A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.	
			4.1.a		Identify Solutions Practice	20		A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.10 Represent, solve, and interpret	
			4.1.b		IXL Graph Inequalities	20		A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.	
		4.2	One-Step Inequalities				Solve and graph one-step inequalities.	A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.	
			4.2.a		One-Step Inequalities Mystery Picture	20		A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.	
			4.2.b		IXL Graph Solutions to One-Step Inequalities	20		A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.	
		7	4.3	Two-Step Inequalities				Solve and graph two-step inequalities.	A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.
			4.3.a		Two-Step Inequalities Stickers	20		A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.	
			4.3.b		IXL Graph Solutions to Two-Step Inequalities	20		A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.10 Represent, solve, and interpret	
			4.3.c		Solve and Graph Inequalities Quiz	20		A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.	
8	4.4	Solutions to Compound Inequalities				Identify some possible solutions to an OR inequality. Identify some possible solutions to an AND inequality.	A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.		
	4.4.a		Solutions to Compound Inequalities Practice	20		A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.			
	4.5	Graph Compound Inequalities				Graph compound inequalities on a number line.	A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.		
	4.5.a		IXL Graph Compound Inequalities	20		A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.			
	4.5.b		Graph Compound Inequalities Practice	20		A1.1.3.1.1 Write or solve compound inequalities and/or graph their solution sets on a number line (may include absolute value inequalities).	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.			
9	4.6	Units 1-4 Summary				Review the key concepts in Units 1-4.	Units 1-4 Standards	Units 1-4 Standards		

Fundamentals of Math

Quarter	Unit	Week	Item #	Lesson	Assessment	Pts (No ★)	Objectives	Keystone Eligible Content	PA CC Standards		
			4.6.a		Quarter 2 Exam	30		Units 3-4 Standards	Units 3-4 Standards		
						500					
3	5	1	5.1	Plot Ordered Pairs			Plot ordered pairs on the coordinate plane.	A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.			
			5.1.a		Plot Ordered Pairs Assessment	20		A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.			
			5.2	Table to Graph			Plot points from a table onto the coordinate plane to create a line.	A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically. A1.2.1.1.2 Translate from one representation of a linear function to another (i.e., graph, table, and equation).	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations		
			5.2.a		Table to Graph Assessment	20		A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically. A1.2.1.1.2 Translate from one representation of a linear function to another (i.e., graph, table, and equation).	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations		
			5.2.b		Ordered Pairs Sheets Activity	20		A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically. A1.2.1.1.2 Translate from one representation of a linear function to another (i.e., graph, table, and equation).	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations		
			2	5.3	Equation to Table		Evaluate an equation for different values. Create a table from an equation. Create a table from an equation and graph the points to create a line.	A1.2.1.2.2 Translate from one representation of a linear function to another (i.e., graph, table, and equation).	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations		
				5.3.a		Equation to Table Assessment	20		A1.2.1.2.2 Translate from one representation of a linear function to another (i.e., graph, table, and equation).	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
				5.3.b		Equation to Graph Assessment	20		A1.2.1.2.2 Translate from one representation of a linear function to another (i.e., graph, table, and equation).	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
				3	5.3.c	Mid-Unit Quiz	25		A1.2.1.2.2 Translate from one representation of a linear function to another (i.e., graph, table, and equation).	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
					5.4	Slope from a Graph		Identify a linear relationship with a constant rate of change from a graph. Calculate the slope of a line on a graph using rise over run.	A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.4 Determine the slope and/or y-intercept represented by a linear equation or graph.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
					5.4.a		Slope from a Graph Assessment	20	A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.4 Determine the slope and/or y-intercept represented by a linear equation or graph.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
					5.5	Slope from a Table		Identify a linear relationship with a constant rate of change from a table. Calculate the slope given a table using the difference between y-values and x-values.	A1.2.2.1.1 Identify, describe, and/or use constant rates of change.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
					5.5.a		Slope from a Table Assessment	20	A1.2.2.1.1 Identify, describe, and/or use constant rates of change.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
					5.5.b		Linear Relationships Assessment	20	A1.2.2.1.1 Identify, describe, and/or use constant rates of change.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
					4	5.6	Slope Formula		Calculate the slope given two points using the slope formula.	A1.2.2.1.1 Identify, describe, and/or use constant rates of change.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations
					5.6.a		Slope Formula Assessment	20	A1.2.2.1.1 Identify, describe, and/or use constant rates of change.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
					5.7	Slope		Calculate the slope of a line given two points, a table, or the graph of the line.	A1.2.2.1.1 Identify, describe, and/or use constant rates of change.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
					5.7.a		Slope Assessment	20	A1.2.2.1.1 Identify, describe, and/or use constant rates of change.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
					5.7.b		Slope Sheets Activity	20	A1.2.2.1.1 Identify, describe, and/or use constant rates of change.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
					5.8	Unit 5 Summary		Review the key concepts in Unit 5.	Part 5 Standards	Part 5 Standards	
			5	5.8.a	End of Unit Exam	25		Part 5 Standards	Part 5 Standards		
			6.1	Plot x- and y-intercepts			Graph x- and y-intercepts from ordered pairs. Identify x- and y-intercepts from a graph.	A1.2.2.1.4 Determine the slope and/or y-intercept represented by a linear equation or graph.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations		
			6.1.a		Plot x- and y-intercepts Assessment	20		A1.2.2.1.4 Determine the slope and/or y-intercept represented by a linear equation or graph.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations		
			6	6.2	Calculate x- and y-intercepts		Calculate x- and y-intercepts from an equation. Graph an equation using the x- and y-intercepts.	A1.2.2.1.4 Determine the slope and/or y-intercept represented by a linear equation or graph.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations		

Fundamentals of Math

Quarter	Unit	Week	Item #	Lesson	Assessment	Pts (No ★)	Objectives	Keystone Eligible Content	PA CC Standards	
6			6.2.a		Calculate x- and y-intercepts Assessment	20		A1.2.2.1.4 Determine the slope and/or y-intercept represented by a linear equation or graph.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
			6.2.b		Graph x- and y-intercepts Assessment	20		A1.2.2.1.4 Determine the slope and/or y-intercept represented by a linear equation or graph.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
			6.2.c		Mid-Unit Quiz	25			A1.2.2.1.4 Determine the slope and/or y-intercept represented by a linear equation or graph.	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations
		7	6.3	Graph $y = mx$			Graph $y = mx$, where m is a fraction. Graph $y = mx$, where m is an integer $\neq 0$.	A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. <i>Note: Linear equation may be in point-slope form.</i>	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
			6.3.a		Graph $y = mx$ Assessment 1	20		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. <i>Note: Linear equation may be in point-slope form.</i>	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
			6.3.b		Graph $y = mx$ Assessment 2	20		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. <i>Note: Linear equation may be in point-slope form.</i>	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
		8	6.4	Graph $y = mx + b$			Graph equations in slope intercept form.	A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. <i>Note: Linear equation may be in point-slope form.</i>	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
			6.4.a		Assessment	20		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. <i>Note: Linear equation may be in point-slope form.</i>	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
			6.4.b		Graphing Activity	20		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. <i>Note: Linear equation may be in point-slope form.</i>	CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations	
		9	6.5	Write $y = mx + b$			Write an equation in slope intercept form given a labeled graph with intercepts and slope. Write an equation in slope intercept form given an unlabeled graph.	A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. <i>Note: Linear equation may be in point-slope form.</i>	CC.2.2.HS.C.3 Write functions or sequences that model relationships between two quantities.	
			6.5.a		Write $y = mx + b$ Assessment 1	20		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. <i>Note: Linear equation may be in point-slope form.</i>	CC.2.2.HS.C.3 Write functions or sequences that model relationships between two quantities.	
			6.5.b		Write $y = mx + b$ Assessment 2	20		A1.2.2.1.3 Write or identify a linear equation when given • the graph of the line, • two points on the line, or • the slope and a point on the line. <i>Note: Linear equation may be in point-slope form.</i>	CC.2.2.HS.C.3 Write functions or sequences that model relationships between two quantities.	
		10	6.6	Units 5-6 Summary			Review the key concepts in Units 5-6.	Quarter 3 standards	Quarter 3 standards	
			6.6.a		Quarter 3 Exam	25		Quarter 3 standards	Quarter 3 standards	
						500				
7			7.1	Angles			Identify acute, obtuse, right, complementary, and supplementary angles. <i>Find missing measures of complementary and supplementary angles.</i>	G.2.2.1.1 Use properties of angles formed by intersecting lines to find the measures of missing angles.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
			7.1.a		Types of Angles Assignment	20		G.2.2.1.1 Use properties of angles formed by intersecting lines to find the measures of missing angles.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
			7.1.b		Missing Angles Assignment	20		G.2.2.1.1 Use properties of angles formed by intersecting lines to find the measures of missing angles.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
			7.2	Triangles			Find missing angle measures in a triangle.	G.1.2.1.1 Identify and/or use properties of triangles.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
			7.2.a		Triangles Assignment	20		G.1.2.1.1 Identify and/or use properties of triangles.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
			7.3	Special Triangles			Identify types of triangles. <i>Find missing angle measures in isosceles and equilateral triangles.</i>	G.1.2.1.3 Identify and/or use properties of isosceles and equilateral triangles.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
			7.3.a		Types of Triangles Assignment	20		G.1.2.1.3 Identify and/or use properties of isosceles and equilateral triangles.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
			7.3.b		Angles in Triangles Assignment	20		G.1.2.1.3 Identify and/or use properties of isosceles and equilateral triangles.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
			7.3.c		Triangles Activity	20		G.1.2.1.3 Identify and/or use properties of isosceles and equilateral triangles.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
			7.4	Quadrilaterals			Identify types of quadrilaterals.	G.1.2.1.2 Identify and/or use properties of quadrilaterals.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
	7.4.a		Quadrilaterals Assignment	20		G.1.2.1.2 Identify and/or use properties of quadrilaterals.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.			

Fundamentals of Math

Quarter	Unit	Week	Item #	Lesson	Assessment	Pts (No ★)	Objectives	Keystone Eligible Content	PA CC Standards	
4			7.5	Angles in Quadrilaterals			Find missing angle measures in quadrilaterals.	G.1.2.1.2 Identify and/or use properties of quadrilaterals.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
			7.5.a		Angles in Quadrilaterals Assignment	20		G.1.2.1.2 Identify and/or use properties of quadrilaterals.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.	
			7.6	Unit 7 Summary			Review the key concepts in Unit 7.	Unit 7 Standards	Unit 7 Standards	
			7.6.a		Unit 7 Exam	25		Unit 7 Standards	Unit 7 Standards	
	8			8.1	Circles			Identify parts of a circle.	G.1.1.1.1 Identify, determine, and/or use the radius, diameter, segment, and/or tangent of a circle. G.1.1.1.2 Identify, determine and/or use the arcs, semicircles, sectors, and/or G.1.1.1.1 Identify, determine, and/or use the radius, diameter, segment, and/or tangent of a circle. G.1.1.1.2 Identify, determine and/or use the arcs, semicircles, sectors, and/or	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.
				8.1.a		Circles Assignment	20		G.1.1.1.1 Identify, determine, and/or use the radius, diameter, segment, and/or tangent of a circle. G.1.1.1.2 Identify, determine and/or use the arcs, semicircles, sectors, and/or	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.
				8.2	Central Angles			Calculate central angles in circles.	G.1.1.1.2 Identify, determine, and/or use the arcs, semicircles, sectors, and/or angles of a circle.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.
				8.2.a		Central Angles Assignment	20		G.1.1.1.2 Identify, determine, and/or use the arcs, semicircles, sectors, and/or angles of a circle.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.
				8.2.b		Circles Activity	25		G.1.1.1.2 Identify, determine, and/or use the arcs, semicircles, sectors, and/or angles of a circle.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.
				8.3	Area of a Circle			Calculate the area of a circle.	G.1.1.1.1 Identify, determine, and/or use the radius, diameter, segment, and/or tangent of a circle.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.
				8.3.a		Area of a Circle Assignment 1	20		G.1.1.1.1 Identify, determine, and/or use the radius, diameter, segment, and/or tangent of a circle.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.
				8.3.b		Area of a Circle Assignment 2	20		G.1.1.1.1 Identify, determine, and/or use the radius, diameter, segment, and/or tangent of a circle.	CC.2.3.HS.A.3 Verify and apply geometric theorems as they relate to geometric figures.
				8.4	Semicircles			Identify the central angle and calculate the area of a semicircle.	G.1.1.1.2 Identify, determine, and/or use the arcs, semicircles, sectors, and/or angles of a circle. G.2.2.2.5 Find the area of a sector of a circle	CC.2.3.HS.A.9 Extend the concept of similarity to determine arc lengths and areas of sectors of circles.
				8.4.a		Semicircles Assignment	20		G.1.1.1.2 Identify, determine, and/or use the arcs, semicircles, sectors, and/or angles of a circle. G.2.2.2.5 Find the area of a sector of a circle	CC.2.3.HS.A.9 Extend the concept of similarity to determine arc lengths and areas of sectors of circles.
				8.4.b		Circles Area Activity	20		G.1.1.1.2 Identify, determine, and/or use the arcs, semicircles, sectors, and/or angles of a circle. G.2.2.2.5 Find the area of a sector of a circle	CC.2.3.HS.A.9 Extend the concept of similarity to determine arc lengths and areas of sectors of circles.
				8.4.c		Mid Unit Quiz	25		G.1.1.1.2 Identify, determine, and/or use the arcs, semicircles, sectors, and/or angles of a circle. G.2.2.2.5 Find the area of a sector of a circle	CC.2.3.HS.A.9 Extend the concept of similarity to determine arc lengths and areas of sectors of circles.
				8.5	Volume of a Prism			Identify parts of solids. Calculate the volume of a rectangular prism.	G.2.3.1.2 Calculate the volume of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet	CC.2.3.HS.A.12 Explain volume formulas and use them to solve problems.
				8.5.a		Solids Assignment	20		G.2.3.1.2 Calculate the volume of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet	CC.2.3.HS.A.12 Explain volume formulas and use them to solve problems.
				8.5.b		Prisms Assignment	20		G.2.3.1.2 Calculate the volume of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet	CC.2.3.HS.A.12 Explain volume formulas and use them to solve problems.
				8.6	Volume a Cylinder			Calculate the volume of a cylinder.	G.1.1.1.4 Identify and/or use the properties of a sphere or cylinder. G.2.3.1.2 Calculate the volume of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet	CC.2.3.HS.A.12 Explain volume formulas and use them to solve problems.
				8.6.a		Volume a Cylinder Assignment	20		G.1.1.1.4 Identify and/or use the properties of a sphere or cylinder. G.2.3.1.2 Calculate the volume of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet	CC.2.3.HS.A.12 Explain volume formulas and use them to solve problems.
				8.6.b		Solids Activity	20		G.1.1.1.4 Identify and/or use the properties of a sphere or cylinder. G.2.3.1.2 Calculate the volume of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet	CC.2.3.HS.A.12 Explain volume formulas and use them to solve problems.
				8.7	Volume of a Cone			Calculate the volume of a cone.	G.1.1.1.4 Identify and/or use the properties of a sphere or cylinder. G.2.3.1.2 Calculate the volume of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet	CC.2.3.HS.A.12 Explain volume formulas and use them to solve problems.
				8.7.a		Volume of a Cone Assignment	20		G.1.1.1.4 Identify and/or use the properties of a sphere or cylinder. G.2.3.1.2 Calculate the volume of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet	CC.2.3.HS.A.12 Explain volume formulas and use them to solve problems.
		8.7.b		Volume Activity	20		G.1.1.1.4 Identify and/or use the properties of a sphere or cylinder. G.2.3.1.2 Calculate the volume of prisms, cylinders, cones, pyramids, and/or spheres. Formulas are provided on a reference sheet	CC.2.3.HS.A.12 Explain volume formulas and use them to solve problems.		
	8.8	Units 7-8 Summary				Quarter 4 Standards	Quarter 4 Standards			

Fundamentals of Math

Quarter	Unit	Week	Item #	Lesson	Assessment	Pts (No ★)	Objectives	Keystone Eligible Content	PA CC Standards
			8.8.a		Quarter 4 Exam	25		Quarter 4 Standards	Quarter 4 Standards
						500			

Algebra Concepts

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	ALT	Objectives	Keystone Eligible Content	CC Standards
1	1	1	1.1	Mean, Median, Mode	(1.1.a) ★ IXL Mean, Median, Mode (iPad)	20	YES	You will calculate and analyze measures of central tendency.	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.3 Analyze linear models to make predictions based on a single count or measurement variable.
		1.2	Choosing Charts	(1.2.a) ★ Choosing Charts Practice	20	YES	You will identify the correct way to display data based on the given information.	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.	
					(1.2.b) Interpreting Real World Charts	25	YES		A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.
	2	1.3	Using Charts	(1.3.a) ★ Using Charts Practice	20	YES	You will use and analyze circle, bar, and line graphs.	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.	
					(1.3.b) Make Your Own Survey	25	YES		A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.
	2	3	2.1	Operations with Integers	(2.1.a) ★ Integers Practice	20	YES	You will add, subtract, multiply, and divide integers.	A1.1.1.1.1 Compare and/or order any real numbers. Note: Rational and irrational may be mixed.	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
			2.2	Decimals and Percents	(2.2.a) ★ Decimals and Percents Practice	20	YES	You will convert between decimals and percents and choose the correct sign when doing operations with decimals.	A1.1.1.1.1 Compare and/or order any real numbers. Note: Rational and irrational may be mixed.	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
					(2.2.b) Percents Extension	25	YES		A1.1.1.1.1 Compare and/or order any real numbers. Note: Rational and irrational may be mixed.	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
	4	2.3		Fractions	(2.3.a) ★ IXL Fractions (iPad)	30	YES	You will add, subtract, and multiply fractions.	A1.1.1.1.1 Compare and/or order any real numbers. Note: Rational and irrational may be mixed.	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
					(2.3.b) ★ Fractions Practice	20	YES		A1.1.1.1.1 Compare and/or order any real numbers. Note: Rational and irrational may be mixed.	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
			5		(2.3.c) ★ Part 2 Exam	40	YES		A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.
					(2.3.d) ★ Part 2 Exam Open Ended	15	YES		A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.
	3	6	3.1	Comparing Numbers	(3.1.a) ★ Comparing Numbers Practice	20	YES	You will compare any real numbers.	A1.1.1.1.1 Compare and/or order any real numbers. Note: Rational and irrational may be mixed.	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
			3.2	Common Sense Comparisons	(3.2.a) Common Sense Comparisons Activity	25	YES	You will compare numbers using logic and reasoning skills.	A1.1.1.1.1 Compare and/or order any real numbers. Note: Rational and irrational may be mixed.	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
		7	3.3	Estimation	(3.3.a) ★ Estimation Activity	40	YES	You will use estimation to solve problems.	A1.1.1.4.1 Use estimation to solve problems.	CC.2.2.7.B.3 Model and solve real-world and mathematical problems by using and connecting numerical, algebraic, and/or graphical representations.
	4	8			(3.3.b) ★ Parts 2-3 Exam	40	YES		A1.1.1.1.1 Compare and/or order any real numbers. Note: Rational and irrational may be mixed.	CC.2.1.8.E.1 Distinguish between rational and irrational numbers using their properties.
					4.1	Probability	(4.1.a) ★ IXL Probability (iPad)	20	YES	You will calculate probability.
		9	4.2	Compound Probability	(4.2.a) ★ IXL Compound Probability (iPad)	20	YES	You will find probabilities for compound events.	A1.2.3.3.1 Find probabilities for compound events (e.g., find probability of red and blue, find probability of red or blue) and represent as a fraction, decimal, or percent.	CC.2.4.HS.B.7 Apply the rules of probability to compute probabilities of compound events in a uniform probability model.
					(4.2.b) ★ Parts 1-4 Exam	40	YES		A1.2.3.3.1 Find probabilities for compound events (e.g., find probability of red and blue, find probability of red or blue) and represent as a fraction, decimal, or percent.	CC.2.4.HS.B.7 Apply the rules of probability to compute probabilities of compound events in a uniform probability model.
					(4.2.c) ★ Parts 1-4 Exam Open Ended	15	YES		A1.2.3.3.1 Find probabilities for compound events (e.g., find probability of red and blue, find probability of red or blue) and represent as a fraction, decimal, or percent.	CC.2.4.HS.B.7 Apply the rules of probability to compute probabilities of compound events in a uniform probability model.
				20	500	20				
							100%			
5	2	5.1	Absolute Value	(5.1.a) ★ Absolute Value Practice	20	YES	You will calculate absolute value.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems. Note: Exponents should be positive integers.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.	
		5.2	Exponents & Roots Mystery Picture	(5.2.a) ★ Exponents & Roots Mystery Picture	20	YES	You will simplify expressions with exponents and roots.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems. Note: Exponents should be positive integers.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.	
	3	5.3	Simplifying Expressions	(5.3.a) ★ Simplifying Expressions Practice	20	YES	You will simplify expressions using the order of operations, square roots, and absolute value.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems. Note: Exponents should be positive integers.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.	
				(5.3.b) Part 5 Exam	40	YES		A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems. Note: Exponents should be positive integers.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.	
					(5.3.c) ★ Part 5 Exam Open Ended	15	YES		A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems. Note: Exponents should be positive integers.	CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to solve real-world or mathematical problems.

Algebra Concepts

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	ALT	Objectives	Keystone Eligible Content	CC Standards
2	6	4	6.1	Multiplication and Division Rules of Exponents	(6.1.a) ★ Multiplication and Division Properties Practice	20	YES	You will use the multiplication and division rules of exponents to solve problems.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems. Note: Exponents should be	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
				Power to a Power, Zero, and Negative Rules of Exponents	(6.2.a) ★ IXL Exponents (iPad)	20	YES	You will simplify powers of powers, zero exponents, and negative exponents.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems. Note: Exponents should be	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
		5	6.3	Combining the Rules of Exponents	(6.3.a) ★ Combining the Rules Practice	20	YES	You will combine the properties of exponents to simplify expressions.	A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems. Note: Exponents should be	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
					(6.3.b) ★ Part 6 Exam	40	YES		A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems. Note: Exponents should be	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
					(6.3.c) ★ Part 6 Exam Open Ended	15	YES		A1.1.1.3.1 Simplify/evaluate expressions involving properties/laws of exponents, roots, and/or absolute values to solve problems. Note: Exponents should be	CC.2.2.8.B.1 Apply concepts of radicals and integer exponents to generate equivalent expressions.
	7	6	7.1	Adding and Subtracting Polynomials	(7.1.a) ★ Adding and Subtracting Polynomials Practice	20	YES	You will add and subtract polynomial expressions.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context
				Multiplying Expressions	(7.2.a) ★ Multiplying Expressions Practice	20	YES	You will multiply expressions involving constants and variables.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context
		7	7.3	Multiplying Polynomials	(7.3.a) ★ IXL Polynomials (iPad)	30	YES	You will multiply polynomials using the distributive property.	A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context
					(7.3.b) ★ Multiplying Polynomials Practice	20	YES		A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context
					(7.3.c) ★ Part 7 Exam	40	YES		A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context
					(7.3.d) Part 7 Exam Open Ended	10	YES		A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context
			8		(7.3.e) ★ Parts 1 to 7 Vocabulary Review	25	YES		A1.1.1.5.1 Add, subtract, and/or multiply polynomial expressions (express answers in simplest form). Note: Nothing larger than a binomial multiplied by a trinomial	CC.2.2.HS.D.1 Interpret the structure of expressions to represent a quantity in terms of its context
	8	8	8.1	Properties for Equation Solving	(8.1.a) ★ Properties Practice	20	YES	You will identify properties used in solving equations.	A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
				Solving One-Step/Two Step Equations	(8.3.a) ★ IXL Equations Solving (iPad)	20	YES	You will solve one-step and two-step equations.	A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
		9	8.2/8.3		(8.3.b) Midterm Exam	50	YES		A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
					(8.3.c) ★ Midterm Open Ended	15	YES		A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
					21	500	21	100%		
	9	1	9.1	Solving Equations With Variables on Both Sides	(9.1.a) ★ Equations With Variables on Both Sides Practice	20	YES	You will solve equations with variables on both sides.	A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
					(9.1.b) ★ IXL Equations	20	No		A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
		2	9.3	Solving Equations With Parenthesis	(9.2.a) ★ Solving Equations With Parenthesis Practice	20	YES	You will solve equations with parenthesis using the distributive property.	A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
				Solving Multi-Step Equations	(9.3.a) ★ Solving Multi Step Equations Practice	20	YES	You will solve multi-step equations using properties.	A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
				(9.3.b) ★ Part 9 Exam	40	No		A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.	
10		3	10.1	Solving Inequalities	(10.1.a) Inequalities Warm up Quiz	10	No		A1.1.2.1.2 Use and/or identify an algebraic property to justify any step in an equation-solving process. Note: Linear equations only	CC.2.2.8.B.3 Analyze and solve linear equations and pairs of simultaneous linear equations.
					(10.1.b) ★ Solving Inequalities Practice	20	YES	You will solve inequalities.	A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.
					(10.2.a) ★ Graphing Inequalities Practice	20	YES	You will graph inequalities on a number line.	A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.
		4	10.2	Graphing Inequalities		20	YES		A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.9 Use reasoning to solve equations

Algebra Concepts

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	ALT	Objectives	Keystone Eligible Content	CC Standards
3	11	5	11.1	Compound Inequalities Introduction	(10.2.b) ★ IXL Inequalities	20	YES	You will identify and graph "AND" and "OR" compound inequalities. You will solve compound inequalities.	A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.9 Use reasoning to solve equations.
					(10.2.c) ★ Calculator Inequalities	10	No		A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.9 Use reasoning to solve equations.
					(11.1.a) ★ Compound Inequalities Practice	20	YES		A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.9 Use reasoning to solve equations.
					(11.1.b) ★ IXL Graph Compound Inequalities	20	No		A1.1.3.1.1 Write or solve compound inequalities and/or A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.9 Represent, solve, and interpret
		6	11.2	Solve and Graph "And" Compound Inequalities	(11.2.a) ★ "And" Inequalities Practice	20	YES		A1.1.3.1.1 Write or solve compound inequalities and/or A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.
					(11.2.b) ★ "Or" Inequalities Practice	20	YES		A1.1.3.1.1 Write or solve compound inequalities and/or A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.
					(11.2.c) ★ IXL Solve Compound Inequalities	20	No		A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.
					(11.2.d) ★ Calculator Compound Inequalities	20	No		A1.1.3.1.1 Write or solve compound inequalities and/or A1.1.3.1.2 Identify or graph the solution set to a linear inequality on a number line.	CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships.
	7			(11.2.e) Part 10 to 11 Inequalities Exam	40	YES	A1.1.3.1.1 Write or solve compound inequalities and/or	Parts 10-11 Standards	Parts 10-11 Standards	
				(11.2.f) ★ Part 10 to 11 Inequalities Exam Open Ended	15	No		Parts 10-11 Standards	Parts 10-11 Standards	
				(12.1.a) ★ Domain and Range Practice	15	No	You will identify domain and range from a set of ordered pairs and from a table.	A1.2.1.1.2 Determine whether a relation is a function, given a set of points or a graph. A1.2.1.1.3 Identify the domain or range of a relation.	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities	
				(12.1.b) ★ Vocabulary Review	20	YES		CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities		
	12	9	12.2	Relations and Functions	(12.2.a) ★ Relations and Functions Practice	20	YES	You will determine whether or not a relation is a function from a graph, a set of ordered pairs, or a table.	A1.2.1.1.2 Determine whether a relation is a function, given a set of points or a graph. A1.2.1.1.3 Identify the domain or range of a relation.	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities
					(12.2.b) ★ Parts 9 to 12 Exam Open Ended	10	No		Parts 9-12 Standards	Parts 9-12 Standards
		10			(12.2.c) Parts 9 to 12 Exam	40	YES		Parts 9-12 Standards	Parts 9-12 Standards
					24	500	13			
							54%			
		1	13.1	Calculating Slope	(13.1.a) ★ Calculating Slope Practice	20	YES	You will calculate slope from ordered pairs, a table, or a graph.	A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.2 Apply the concept of linear rate of change.	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.
					(13.1.b) ★ Calculating Slope Open Ended	15	No		CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.	
		2	13.2	Slope Applications	(13.2.a) ★ Slope Applications Practice	20	YES	You will apply slope to real world situations.	A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.2 Apply the concept of linear rate of change.	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.
					(13.3.a) ★ Slope and the y-intercept Practice	20	YES	You will identify slope and the y-intercept from graphs.	A1.2.2.1.2 Apply the concept of linear rate of change (slope) to solve problems. A1.2.2.1.4 Determine the slope and/or y-intercept.	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.
			13.3	Slope and the y-intercept	(13.3.b) ★ IXL Slope From a Graph Practice (iPad)	20	No		A1.2.2.1.2 Apply the concept of linear rate of change (slope) to solve problems. A1.2.2.1.4 Determine the slope and/or y-intercept.	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.
					(14.1.a) ★ Slope Intercept Form Practice	20	YES	You will write an equation from a graph and graph a line from an equation using slope intercept form.	A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.3 Write or identify a linear equation when given	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.
		3	14.1	Slope Intercept Form	(14.1.b) ★ IXL Graphing	30	YES		A1.2.2.1.3 Write or identify a linear equation when given	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.
					(14.2.a) ★ Point Slope Form Practice	20	No	You will write an equation in point slope form and transform it to slope intercept form.	A1.2.2.1.1 Identify, describe, and/or use constant rates of change. A1.2.2.1.3 Write or identify a linear equation when given	CC.2.2.8.C.2 Use concepts of functions to model relationships between quantities.
		4	14.2	Point Slope Form	(14.2.b) Vocabulary Review	20	YES		Parts 13-14 Standards	Parts 13-14 Standards
					(14.2.c) ★ Parts 13 to 14 Exam	40	YES		Parts 13-14 Standards	Parts 13-14 Standards

Algebra Concepts

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	ALT	Objectives	Keystone Eligible Content	CC Standards
4					(14.2.d) ★ Parts 13 to 14 Exam Open Ended	15	No		Parts 13-14 Standards	Parts 13-14 Standards
		6	15.1	Identifying Patterns	(15.1.a) ★ Identifying Patterns Practice	20	YES	You will identify and extend basic patterns.	A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.HS.C.3 Write functions or sequences that model relationships between two quantities.
					(15.1.b) ★ Patterns Extension - Part 1	15	YES		A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.HS.C.3 Write functions or sequences that model relationships between two quantities.
					(15.1.c) ★ Patterns Extension: Part 2	15	No		A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.HS.C.3 Write functions or sequences that model relationships between two quantities.
			15.2	Patterns Graphically	(15.2.a) ★ IXL Plotting Points Review (iPad)	20	No	You will plot points on a coordinate plane and display a pattern graphically.	A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.HS.C.3 Write functions or sequences that model relationships between two quantities.
		7	15.3	Patterns Algebraically	(15.3.a) ★ Patterns Exam	40	YES	You will represent patterns algebraically.	A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.HS.C.3 Write functions or sequences that model relationships between two quantities.
					(15.3.b) ★ Patterns Exam Open Ended	15	No		A1.2.1.1.1 Analyze a set of data for the existence of a pattern and represent the pattern algebraically and/or graphically.	CC.2.2.HS.C.3 Write functions or sequences that model relationships between two quantities.
			16.1	Making Predictions From Scatter Plots	(16.1.a) ★ Scatter Plot Predictions	20	No	You will make predictions from a scatter plot.	A1.2.3.2.3 Make predictions using the equations or graphs of best-fit lines of scatter plots. A1.2.2.2.1 Draw, identify, find, and/or write an equation for a line of best fit	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables.
		8	16.2	Making Predictions From Equations	(16.2.a) ★ Making Predictions From Equations Practice	20	YES	You will use equations of lines from scatter plots to make predictions.	A1.2.3.2.3 Make predictions using the equations or graphs of best-fit lines of scatter plots. A1.2.2.2.1 Draw, identify, find, and/or write an equation for a line of best fit	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables.
					(16.2.b) Final Vocabulary Review	30	YES		Course Standards	Course Standards
		9			(16.2.c) Algebra Concepts Final	50	YES		Course Standards	Course Standards
		10			(16.2.d) ★ Algebra Concepts Final Open Ended	15	No		Course Standards	Course Standards
						22	500	13		
							59%			

Consumer

Quarter	Unit	Week	#	Lesson Name	Assignment Name	Points	ALT	Objectives	PDE Standards	
1	1	1	1.1	Managing Your Money	(1.1.a) IXL Are You Ready?: Submission Box	20	YES	You will interpret, manage and plan your income to meet financial goals.	BCIT: 15.6.12.A	
					(1.1.b) ★ Setting Goals: Submission Box	20	YES		BCIT: 15.6.12.A	
				1.2	Introducing Gross Income	(1.2.a) What's Gross About Income?: Submission Box	10	YES	You will define the differences between methods of payment received for your work.	
		2	1.3	Earning a Salary	(1.3.a) ★ Getting Paid a Salary	20	YES	You will calculate the salary earned over a given pay period.	BCIT - 15.6.12.D A1.1.2.1.1 A1.1.2.1.3	
	(1.4.a) ★ Paid by the Hour				20	YES	You will calculate the straight-time (or hourly) pay and pay using overtime earned over a given pay period.	BCIT - 15.6.12.D A1.1.1.4.1 A1.1.2.1.1		
		3	1.5	Earning Piece by Piece	(1.5.a) ★ Piece by Piece Practice	20	YES	You will calculate total pay when you receive money for each item of work or for each contracted job completed.	BCIT 15.6.12.D A1.1.2.1.1; A1.1.2.1.3	
	(1.6.a) ★ Paid on Commission				20	YES	You will calculate regular and graduated commission.	A1.1.2.1.1 A1.1.2.1.3		
		2	2.1	Introducing Net Pay	(2.1.a) IXL Are You Ready?: Submission Box	20	YES	You will be able to understand the difference between gross and net pay.		
					4	2.2	Forum	(2.2.a) ★ What Do Taxes Do For You?: Submission Box	10	YES
			2.3	Federal Income Tax				(2.3.a) ★ Federal Income Tax	20	YES
					2.4	State Income Tax	(2.4.a) ★ State Income Tax	20	YES	You will be able to calculate state taxes on a straight percent basis.
		5	2.5	Social Security and Medicare			(2.5.a) ★ Social Security and Medicare	20	YES	You will determine withholding for Social Security and Medicare taxes.
					2.6	Group Health Insurance	(2.6.a) ★ Group Health Insurance	20	YES	You will calculate the deductions for group insurance that are on a pay stub.
		2.7	Paystubs and Deductions	(2.7.a) ★ Paystubs and Deductions			10	YES	You will be able to estimate and calculate net pay.	BCIT: 15.6.12.E A1.2.1.2.1
					(2.7.b) Pre-tax and Post-tax: Submission Box		10	YES		BCIT: 15.6.12.E A1.2.1.2.1
		3	6	3.1		Getting Ready for Tax Day	(3.1.a) ★ Getting Ready for Tax Day	30	YES	You will be able to fill out the 1040 tax form.
					3.2		Managing A Budget	(3.2.a) IXL Are You Ready?: Submission Box	20	No
		3.4	Understanding Expenditures	(3.3.a) ★ What is a Budget?: Submission Box		10		No	You will identify expenditures, and calculate monthly spending averages.	BCIT 15.6.12.F A1.1.1.1.1; A1.1.1.4.1; A1.2.3.2.1; A1.2.3.2.2
				7	3.5	Preparing a Budget Sheet	(3.5.a) ★ Budgets and Expenses	20	YES	You will be able to create a budget.
		(3.5.b) ★ Planning a Vacation: Submission Box					30	YES		A1.2.3.2.1; A1.2.3.2.2
	8		3.6	Using a Budget	(3.6.a) ★ Using a Budget	10	YES	You will compare and analyze the predicted budget with your actual spending.	BCIT 15.6.12.F A1.1.1.1.1; A1.1.1.4.1	
		(3.6.b) ★ Goals and Budgets: Submission Box				10	No		BCIT 15.6.12.F A1.1.1.1.1; A1.1.1.4.1	
	4		4.1	Modern Banking	(4.1.a) IXL Are You Ready?: Submission Box	20	YES	You will distinguish between different types of bank accounts and manage them.	FCS 11.1.9.B	
		4.2			Basic Banking	(4.2.a) ★ Basic Banking	20	YES	You will complete a deposit slip and a check, and analyze your bank statement.	FCS 11.1.9.B
	9		4.3	Understanding Interest		(4.3.a) ★ Calculating Interest	20	YES	You will be able to calculate or use a table to find interest earned or total account balance for a bank account.	A1.1.1.3.1 A2.1.3.1.3

Consumer

Quarter	Unit	Week	#	Lesson Name	Assignment Name	Points	ALT	Objectives	PDE Standards
			4.4	Online Banking and Banking Apps	(4.4.a) ★ Quarter 1 Exam	50	YES	You will be able to understand how technology has changed banking.	BCIT 15.4.12.A FCS 11.1.9.B
					26	500	23		
							88%		
2	5	1	5.1	Managing Expenses	(5.1.a) ★ Quarter 2 Project - Section 1: Submission Box	10	YES	You will determine the real cost of products and services and the best way to manage the expense within your budget.	
		2	5.2	Let's Go Shopping	(5.1.b) IXL Are You Ready?: Submission Box	20	YES	You will be able to determine the financial aspects of cash purchases that influence your buying decisions.	
			5.3	Forum	(5.3.a) ★ Advertising: Submission Box	10	YES		
			5.4	Finding a Unit Price	(5.4.a) ★ Unit Prices	20	YES	You will calculate a unit price.	FCS 11.1.9.F A1.2.1.2.1
			5.5	Comparison Shopping	(5.5.a) ★ Comparison Shopping	20	No	You will be able to use unit price to help determine a "best buy".	FCS 11.1.9.F A1.2.1.2.1
		3	5.6	Coupons, Rebates and Discounts	(5.6.a) ★ Coupons, Rebates, Discounts	20	YES	You will differentiate and apply coupons, rebates and discounts.	FCS: 11.1.9.F A1.2.1.1.1
			5.7	Sales Tax and Purchase Price Completion requirements	(5.7.a) ★ Sales Tax and Purchases	20	YES	You will be able to compute sales tax and determine a total purchase price.	A1.1.1.4.1 A1.2.1.2.1
			5.8	Online Shopping	(5.8.a) ★ Vocabulary Quiz	10	No	You will be able to determine the cost of shopping online.	FCS: 11.1.9.F A1.2.1.2.1
	6	4	6.1	Service and Contracts Introduction	(6.1.a) IXL Are You Ready?: Submission Box	20	YES	You will be able to determine the real cost of service.	
			6.2	Finding a Contractor	(6.2.a) ★ Finding Contractors	20	No	You will determine what to budget when you need a contractor's service.	FCS: 11.1.9.D
		5	6.3	Comparing Service Providers	(6.3.a) ★ Comparing Service Contracts	30	No	You will be able to evaluate critically all aspects of a service contract.	A1.1.2.1.1 A1.1.2.2.2
			6.4	Tips and Taxes	(6.3.b) Quarter 2 Project - Section 2: Submission Box	10	YES	You will calculate a tip and estimate the total cost, with taxes, of personal services.	A1.1.2.1.1 A1.1.2.2.2
			6.5	The Role and Cost of Charity	(6.4.a) ★ Calculating Tips	20	YES	You will be able to find resources for and evaluate charities.	FCS: 11.1.9.D A1.1.2.1.1
		6	6.6	Forum	(6.6.a) ★ Charity and Volunteerism: Submission Box	10	YES		A1.1.2.1.1 A1.2.2.2.2
	7				(6.6.b) Vocabulary Quiz	10	YES		A1.1.2.1.1 A1.2.2.2.2
			7.1	Understanding Credit Introduction	(7.1.a) IXL Are You Ready?: Submission Box	20	YES	You will differentiate between debit and credit cards and their uses.	
			7.2	Account Statements	(7.2.a) ★ Account Statements	20	YES	You will be able to calculate a new balance on a charge or credit account.	FCS: 11.1.9.B A1.1.2.1.1
			7.3	Calculating Finance Charges	(7.3.a) ★ Calculating Finance Charges	20	No	You will be able to compute finance charges on credit or charge accounts using one of two most common methods.	FCS: 11.1.9.B A1.1.2.1.1 A1.1.2.1.3 BCIT: 15.4.12.A
		7	7.4	The Cost of Credit	(7.4.a) ★ The Cost of Credit	20	No	You will determine the advantages and disadvantages of using a credit card.	A1.1.2.1.3 A1.2.1.2.1
	8		7.5	Credit Scores and ID Theft	(7.5.a) ★ Credit Card Project: Submission Box	40	YES	You will be able to make a plan to protect your information and credit or to reestablish your credit score.	FCS: 11.1.9.B BCIT: 15.4.12.B BCIT: 15.6.12.K; 15.6.12.M
8		8.1	Getting a Loan Introduction	(8.1.a) IXL Are You Ready?: Submission Box	20	YES	You will identify the difference between single-payment loans and installment loans.		
		8.2	Forum	(8.2.a) ★ Using a Loan: Submission Box	10	YES			

Consumer

Quarter	Unit	Week	#	Lesson Name	Assignment Name	Points	ALT	Objectives	PDE Standards
		9	8.3	Single Payment Loans	(8.3.a) ★ Single Payment Loans	20	YES	You will compute the maturity value and interest rate of a single-payment loan.	BCIT: 15.6.12.H; BCIT: 15.6.12.J A1.1.2.1.1; A1.1.2.1.3
			8.4	Installment Loans - Down Payments and Finance Charges	(8.5.a) ★ Installment Loans	20	YES	You will compute an installment loan's monthly payment and overall cost.	BCIT: 15.6.12.J A1.1.2.1.1 A1.1.2.1.3
			8.5	Installment Loans - Finding and Using APR	(8.5.b) Quarter 2 Project - Section 3: Submission Box	10	No	You will be able to compute and use the ARP of a loan to compare loan offers.	BCIT: 15.6.12.J A1.1.2.1.1 A1.1.2.1.3
					(8.5.c) ★ Quarter 2 Exam	50	No		
					26	500	18		
							69%		
3	9	1	9.1	Organizing Finances for Large Purchases	(9.1.a) IXL Are You Ready?: Submission Box	20	YES	You will have a foundation for choosing options when making large purchases.	BCIT: 15.6.12.B
			9.2	College or Career? Introduction	(9.3.a) ★ After High School: Submission Box	10	No	You will identify options for continuing education and their associated costs.	
			9.4	Training for a Career After Graduating High School	(9.4.a) ★ Career Paths	25	YES	You will compare costs and benefits of vocational schools vs. community colleges.	A1.2.3.2.1 BCIT:15.6.12.B
		2			(9.4.b) ★ Quarter 3 Project - Section 1: Submission Box	10	No		
			9.5	Applying to a College or University	(9.5.a) ★ Applying for College	25	YES	You will be able to compare data using multiple representations.	BCIT: 15.5.12.B A1.2.2.1.1
			9.6	Paying for Your Education	(9.6.a) ★ Paying for Education	25	YES	You will use net cost to compare colleges and universities.	BCIT:15.6.12.B A1.2.3.2.1
		3			(9.6.b) ★ Vocabulary Quiz	15	No		
	10		10.1	Transportation Introduction	(10.1.a) IXL Are You Ready?: Submission Box	20	YES	You will compare the costs of a new vs. used vehicle and leasing vs. owning a vehicle.	
			10.3	Purchasing a Vehicle	(10.3.a) ★ Purchasing a New Vehicle	20	YES	You will be able to calculate the sticker price of a new or new-to-you vehicle.	BCIT: 15.6.12.B A1.1.2.1.1; A1.1.2.1.3
		4	10.4	Operating and Maintaining Your Vehicle	(10.4.a) ★ Cost of Operating and Maintaining a Vehicle	20	YES	You will be able to calculate the total cost of operating and maintaining a vehicle.	A1.1.2.1.1 A1.1.2.1.3
			10.5	Insuring Your Vehicle	(10.5.a) ★ Vehicle Insurance	20	YES	You will be able to estimate and calculate the cost of vehicle insurance.	A1.1.2.1.1 A1.2.3.2.2
			10.6	Leasing vs. Owning Your Vehicle	(10.6.a) ★ Leasing vs. Owning	20	No	You will be able to evaluate the pros and cons of leasing vs. owning a vehicle.	A1.1.2.1.1
		5			(10.6.b) ★ Buying a Car Activity	20	No		
	11		11.1	Getting Your Own Home Introduction	(11.1.a) IXL Are You Ready?: Submission Box	20	YES	You will recognize topics related to owning a home.	
			11.2	Forum	(11.2.a) ★ Buying a Home: Submission Box	10	YES		
		6	11.3	Purchasing a Home	(11.3.a) ★ Purchasing a Home	20	No	You will calculate the amount of house and mortgage a person can afford.	BCIT: 15.6.12.B A1.1.2.1.1
			11.4	Mortgage Payments	(11.4.a) ★ Mortgage Payments	20	YES	You will determine the monthly payment, total interest paid, and total amount paid for a mortgage.	BCIT: 15.6.12.B A1.1.2.1.1; A1.1.2.1.3
				(11.4.b) Quarter 3 Project - Section 2: Submission Box	10	No			
	7	11.5	Closing Costs	(11.5.a) ★ Closing Costs	20	YES	You will calculate total closing costs.	BCIT: 15.6.12.B A1.1.2.1.3 A1.2.3.2.2	

Consumer

Quarter	Unit	Week	#	Lesson Name	Assignment Name	Points	ALT	Objectives	PDE Standards	
	12		11.6	Other Housing Costs	(11.6.a) ★ Other Housing Costs	20	YES	You will calculate the assessed value, taxes, and the cost of ownership for a home.	A1.1.2.1.1; A1.1.2.1.3	
			11.7	Renting vs Owning	(11.7.a) ★ Rent vs. Own	10	No	You will compare the total costs of renting with the costs of owning a home.	BCIT: 15.6.12.B A1.1.2.1.3 A1.2.3.2	
		8	12.1	Cost of Insurance Introduction	(12.1.a) IXL Are You Ready?: Submission Box	20	YES	You will appropriately select insurance products to meet your needs.		
			12.2	Home and Renters Insurance	(12.2.a) ★ Home and Renters Insurance	20	No	You will determine the amount of coverage and cost of insurance for your home.	BCIT- 15.6.12.N FCS- 11.1.9.B A1.2.3.2.1	
					(12.2.b) Quarter 3 Project - Section 3: Submission Box	10	No			
		9	12.3	Health Insurance	(12.3.a) ★ Health Insurance	10	YES	You will be able to explain the cost and purpose of health insurance.	BCIT: 15.6.12.N FCS: 11.1.9.B A1.2.3.2.1	
			12.4	Life Insurance Products	(12.4.a) ★ Life Insurance	20	YES	You will be able to use and apply information from tables to calculate the premiums for life insurance products.	FCS 11.1.9.B A1.2.3.2.1	
		10			(12.4.b) ★ Quarter 3 Exam	40	YES			
					27		500	17		
								63%		
4	13	1	13.1	Introduction to Financial Planning	(13.1.a) IXL Are You Ready?: Submission Box	20	YES	You will evaluate investment choices for long term goals.		
			13.2	Financial Planning Basics	(13.3.a) ★ What Kind of Financial Risk Taker Are You?: Submission Box	20	No	You will be able to identify an investment opportunity that is right for you.		
		2	13.3	Understanding Risk	(13.3.b) ★ Quarter 4 Project - Section 1: Submission Box	30	YES	You will be able to evaluate investments based on risk tolerance.		
			13.4	Annual Percentage Yield	(13.4.a) ★ Annual Percentage Yield	25	YES	You will be able to determine the annual percentage yield for an investment.	A1.1.1.3.1; A1.1.2.1.3 CC2.2.7.B.3 BCIT: 15.6.12.Q	
			13.5	Calculating Net Gain and Net Loss	(13.5.a) ★ Net Gains or Losses	25	YES	You will determine the change in value and whether it is a gain or a loss.	A1.1.2.1.1; A1.1.2.1.3; A1.2.2.1.1	
	14	3	14.1	Types of Investment	(14.1.a) IXL Are You Ready?: Submission Box	20	YES	You will estimate how long it would take to double the value of an investment.	BCIT: 15.6.12.Q	
			14.2	Forum	(14.2.a) ★ Taking Stock: Submission Box	10	No			
			14.3	Certificates of Deposit	(14.3.a) ★ Certificates of Deposit	25	YES	You will be able to compute interest on a certificate of deposit.	A1.1.1.3.1 A1.2.1.2.1	
	15	4	14.4	Buying Stocks	(14.4.a) ★ Buying Stocks	20	YES	You will be able to calculate the total cost of a stock investment.	A1.2.2.1.2; A1.2.2.2.1; A1.2.3.2.2	
			14.5	Selling Stocks	(14.5.a) ★ Selling Stocks	20	No	You will be able to determine the profit or loss of a stock investment.	A1.1.2.1.3	
			14.6	Calculating a Dividend	(14.6.a) ★ Dividends	25	YES	You will calculate the annual yield and annual dividend on a stock investment.	A1.1.2.1.1 A1.1.2.1.3	
		5		(14.6.b) Quarter 4 Project - Section 2: Submission Box	10	No				
		15.1		(15.1.a) IXL Are You Ready?: Submission Box	20	YES	You will identify and compare investment options and estimate the short-term and long-term profit or loss expected.			
	(15.1.b) ★ New Investor's Project: Submission Box		30	No						
	6	15.2	Investing in Mutual Funds	(15.2.a) ★ Mutual Funds	20	YES	You will be able to compute the loading charge, number of shares purchased and the profit or loss when you sell a mutual fund.	A1.1.2.1.1		

Consumer

Quarter	Unit	Week	#	Lesson Name	Assignment Name	Points	ALT	Objectives	PDE Standards
			15.3	Investing in Bonds	(15.3.a) ★ Bonds	25	YES	You will compute the annual interest and the annual yield of a bond investment.	A1.1.1.3.1 A1.1.2.1.1
					(15.3.b) Quarter 4 Project - Section 3: Submission Box	10	No		
	16	7	15.4	Investing in Real Estate	(15.4.a) ★ Real Estate	20	YES	You will compute annual net income, yield, and the monthly rent to charge on an investment in real estate rental property.	A1.1.2.1.1 A1.2.2.1.1
			16.1	Introduction to Retirement Planning	(16.1.a) IXL Are You Ready?: Submission Box	20	YES	You will be able to evaluate and apply different models of retirement to create your own plan for your retirement.	
			16.2	Social Security, Pensions, and Other Retirement Plans	(16.2.a) ★ Social Security, Pensions, and Other Plans	20	YES	You will be able to summarize the impact of pensions, 401(k), and Social Security on retirement planning.	BCIT: 15.6.12.P A1.1.2.1.3; A1.1.2.2.2
		8	16.3	Traditional and Roth IRAs	(16.3.a) ★ IRAs	20	YES	You will compute required minimum distribution (RMD) and penalties for early withdrawals in an Individual Retirement Account.	A1.1.2.1.1; A1.2.1.2.1; BCIT: 15.6.12.P; 15.6.12.R
			16.4	Retirement Models	(16.4.a) ★ Retirement Activity	25	No	You will be able to differentiate between and evaluate retirement models.	BCIT: 15.6.12.P
		9			(16.4.b) ★ Quarter 4 Exam	40	YES		
					23	500	16		
							70%		

Personal Finance

*Semester course (two quarters only)

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	ALT	Objectives	Standards
1	1	1	1.1	Understand Blogging	(1.1.a) ★ Personal Finance IQ Quiz	15	N/A	You will be able to understand the concept of a blog.	
			1.2	Personal Finance Education	(1.2.a) ★ Blog your Financial IQ and Reflections: Submission Box	15	No		
			1.3	Personal Finance Beginnings	(1.3.a) ★ Personal Finance Beginnings Quiz	15	YES	You will be able to see the importance of educating yourself on Personal Finance topics.	
		2			(1.3.b) ★ Personal Finance Reality Check: Submission Box	20	YES		
			1.4	Goals, Decision Making and Values around Money	(1.4.a) ★ Life Values Quiz: Submission Box	20	YES	You will be able to think about "where do I want to be in the future" and to set some goals.	
					(1.4.b) ★ Materialism Assignment: Submission Box	20	YES		
					(1.4.c) ★ Personal Finance Goals: Submission Box	25	YES		
	2		2.1	Income Pay Salary Commission	(2.1.a) ★ Income Quiz	20	No	You will be able to calculate pay based on different methods an employer can use.	
		4	2.2	What Taxes do you pay?	(2.2.a) ★ Why Taxes?: Submission Box	20	YES	You will be able to identify the taxes we pay, estimate amounts paid.	6.2.6. C. Explain the functions of money and its use in society. 6.2.6. G. Explain how taxes affect the price of goods and services. CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to
					(2.2.b) Taxes as a Political Football: Submission Box	15	No		6.2.6. C. Explain the functions of money and its use in society. 6.2.6. G. Explain how taxes affect the price of goods and services. CC.2.1.HS.F.2 Apply properties of rational and irrational numbers to
			2.3	Deductions from your Income	(2.3.a) ★ Income Deductions Quiz	20	No	You will be able to understand tax deductions and tax credits.	6.2.3. G. Define what a tax is and identify a tax paid by most families.
		5			(2.3.b) Tax Credits: Submission Box	25	YES		6.2.3. G. Define what a tax is and identify a tax paid by most families.
	3				(2.3.c) ★ Blog something you have learned: Submission Box	20	No		6.2.3. G. Define what a tax is and identify a tax paid by most families.
		6	3.1	Types of Banks and Banking Accounts	(3.1.a) ★ Banking Quiz	20	No	You will be able to identify different types of banks and what they offer.	6.5.3. H. Explain how banks bring savers and borrowers together. 6.5.6. G. Identify the costs and benefits of saving. CC.2.1.HS.F.5 Choose a level of accuracy appropriate to limitations
			3.2	Simple and Compound Interest Bearing Accounts	(3.2.a) ★ Very Interesting Quiz	20	No	You will be able to explore interest bearing accounts and the different ways you can paid interest on them.	6.5.6. H. Describe why there is a difference between interest rates for saving and borrowing. CC.2.1.HS.F.3 Apply quantitative reasoning to choose and interpret
					(3.2.b) ★ Compounding: Submission Box	20	No		6.5.6. H. Describe why there is a difference between interest rates for saving and borrowing. CC.2.1.HS.F.3 Apply quantitative reasoning to choose and interpret
		7	3.3	Creating and Using a Budget	(3.3.a) ★ Budgeting/Expenses Quiz	20	No	You will be able to assess your current financial situation and create a sustainable budget plan.	13.3.5. D. Explain budgeting. 13.3.8. D. Analyze personal budgets. CC.2.4.HS.R.2 Summarize, represent, and interpret data on two
	4				(3.3.b) ★ Budgeting Assignment: Submission Box	40	YES		13.3.5. D. Explain budgeting. 13.3.8. D. Analyze personal budgets. CC.2.4.HS.R.2 Summarize, represent, and interpret data on two
					(3.3.c) Play the Budgeting Game: Submission Box	25	YES		13.3.5. D. Explain budgeting. 13.3.8. D. Analyze personal budgets. CC.2.4.HS.R.2 Summarize, represent, and interpret data on two
		8	4.1	Investing in your Future, Retirement	(4.1.a) ★ What is the difference between Traditional and Roth IRAs?: Submission Box	15	No	You will be able to know tools and resources available to make decisions about current investment plans that will support later retirement.	6.5.6. E. Describe how people accumulate tangible and financial assets through income, saving and financial investment. CC.2.1.HS.F.5 Choose a level of accuracy appropriate to limitations
		9	4.2	CDs, Stocks and Bonds, oh my!	(4.2.a) Taking Stock: Submission Box	40	YES	You will be able to define CDs, Stocks, Bonds & Commodities.	6.5.9. G. Explain the differences among stocks, bonds and mutual funds. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve
					(4.2.b) ★ Investing Quiz	20	YES		6.5.9. G. Explain the differences among stocks, bonds and mutual funds. CC.2.2.HS.D.2 Write expressions in equivalent forms to solve
		10	4.3	Mutual Funds, ETFs and Managed Portfolios	(4.3.a) The Truth about investing: Submission Box	15	YES	You will be able to describe how specific investments such as stocks and bonds can be grouped into funds for other types of investments.	6.5.9. G. Explain the differences among stocks, bonds and mutual funds. CC.2.4.HS.R.1 Summarize, represent, and interpret data on a
				(4.3.b) ★ Blog Something You've Learned about Personal Finance: Submission Box	15	No		6.5.9. G. Explain the differences among stocks, bonds and mutual funds. CC.2.4.HS.R.1 Summarize, represent, and interpret data on a	
				23	500	12			
							52%		

Personal Finance

*Semester course (two quarters only)

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	ALT	Objectives	Standards
2	5	1	5.0		(5.0.a) ★ Let's Review so far	20	N/A		
		2	5.1	Pricing Basics and Unit Pricing	(5.1.a) ★ Unit Pricing Quiz	10	No	You will be able to describe retail pricing strategies and the idea of unit pricing.	6.2.3. F. Define price and identify the prices of different items. CC.2.1.HS.F.4 Use units as a way to understand problems and to guide the solution of multi-step problems.
			5.2	Advertising: Persuasive, Deceptive, or Untrue	(5.2.a) ★ Deceptive Advertising: Submission Box	15	No	You will be able to examine the way advertisers try to sway the consumer to their products.	6.2.3. K. Identify forms of advertising designed to influence personal choice.
			5.3	Quality, Price and Branding	(5.3.a) ★ Do you buy based on Branding, Price or Quality?: Submission Box	15	No	You will be able to inspect when it is appropriate to buy based on Price, Quality and Branding.	6.2.3. F. Define price and identify the prices of different items.
		3	5.4	Comparison and Smart Shopping	(5.4.a) ★ Smart Shopping Project: Submission Box	15	YES	You will be able to describe methods and techniques that will help you become a smart shopper.	6.2.3. F. Define price and identify the prices of different items.
	6		6.1	Conventional Loans	(6.1.a) ★ Loan Quiz	10	No	You will be able to identify the types of loans that are available.	6.5.3. H. Explain how banks bring savers and borrowers together.
		4	6.2	Using Credit and Debit Cards	(6.2.a) ★ Find me some Cash!: Submission Box	25	YES	You will be able to describe Responsible Credit and Debit Card Usage.	11.1.9. B. Explain the responsibilities associated with managing personal finances (e.g., savings, checking, credit, non-cash systems, investments, insurance).
			6.3	Good and Bad Debt	(6.3.a) ★ Debt Project: Submission Box	50	YES	You will be able to describe and define debt.	11.1.9. B. Explain the responsibilities associated with managing personal finances (e.g., savings, checking, credit, non-cash systems, investments, insurance).
			6.4	Creating a Good Credit History and Credit Score	(6.4.a) ★ What me worry about debt?: Submission Box	20	YES	You will be able to explore what goes into your Credit History.	11.1.9. B. Explain the responsibilities associated with managing personal finances (e.g., savings, checking, credit, non-cash systems, investments, insurance).
		7	6	7.1	Revisit of Credit: Good and Bad	(7.1.a) ★ Blog something you have learned about Personal Finance: Submission Box	15	No	
			7.2	Cars, Cars, Cars...	(7.2.a) ★ So you want/need to buy a car?: Submission Box	30	YES	You will be able to see the importance of doing your homework, slowing the process down, checking out the deal with another party, and trying to take the emotion out of the car buying process.	2.2.5. G. Apply estimation strategies to a variety of problems including time and money.
					(7.2.b) ★ The Old Lease vs. Buy Discussion: Submission Box	15	No		2.2.5. G. Apply estimation strategies to a variety of problems including time and money.
	7				(7.2.c) ★ Cost of Owning a Car and Terminology	20	YES		2.2.5. G. Apply estimation strategies to a variety of problems including time and money.
			7.3	Apartments, Homes and/or Living with your Parents	(7.3.a) ★ I Need a New Place to Live: Submission Box	10	No	You will be able to examine renting and home buying, and what each entails.	11.1.12. C. Analyze the relationship among factors affecting consumer housing decisions (e.g., human needs, financial resources, location, legal agreements, maintenance).
		7.4	Insurance Overview	(7.4.a) Compare and Contrast Views on the Affordable Care Act: Submission Box	15	YES	You will be able to understand why we insure, what types of insurance are mandated and what types are voluntary, and what types of insurance might be best at different times in your life.	11.1.9. B. Explain the responsibilities associated with managing personal finances (e.g., savings, checking, credit, non-cash systems, investments, insurance).	
		7.5	Education Financing	(7.5.a) ★ What's your Educational Plan?: Submission Box	30	No	You will be able to have a good idea of where to find the information necessary to fund my next educational and professional steps.	2.2.5. G. Apply estimation strategies to a variety of problems including time and money.	
	8	8	8.1	It is Project Time!	(8.1.a) Project: Tax Time: Submission Box	30	YES	You will be able to know that if you put your attention to money matters you can so tackle many different issues with the help of readily available resources.	2.2.5. G. Apply estimation strategies to a variety of problems including time and money.
					(8.1.b) Project: Budgeting: Submission Box	30	YES		2.2.5. G. Apply estimation strategies to a variety of problems including time and money.
		9			(8.1.c) Project: Investing: Submission Box	30	YES		2.2.5. G. Apply estimation strategies to a variety of problems including time and money.
					(8.1.d) ★ Project: Can I Afford It?: Submission Box	30	YES		2.2.5. G. Apply estimation strategies to a variety of problems including time and money.
		10	8.2	Concluding Thoughts on Personal Finance	(8.2.a) ★ Do you have a Blueprint/Plan?: Submission Box	20	YES	You will be able to assess your current financial situation, come up with a budget for the present and a plan to follow for the future	
					(8.2.c) ★ Reflections on Class and IQ Test: Submission Box	10	No		
					21	465	12		
							57%		

Introduction to Accounting

*Semester course (two quarters only)

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	ALT	Objectives	Standards
1	1	1	1.1	Defining Accounting	(1.1.a) ★ C4U: Defining Accounting	20	YES	You will be able to describe the purpose and impact of Accounting.	Business, Computers and Information Technology: 15.1.12A Reading in Science and Technology: CC.3.5.11-12.B Reading in Science and Technology: CC.3.5.11-12.H Reading in Science and Technology: CC.3.5.11-12.B Reading in Science and Technology: CC.3.6.11-12.H Reading in History and Social Studies: CC.8.R.11-12.R
			1.2	Ethics in Accounting	(1.2.a) Case Study: Enron: Submission Box	40	YES	You will be able to evaluate ethical considerations in the field of Accounting.	Business, Computers and Information Technology: 15.1.12B Reading in Science and Technology: CC.3.5.11-12.B Reading in History and Social Studies: CC.8.R.11-12.R
		2	1.3	The Policy Makers	(1.3.a) Accounting for Sustainability (iPad): Submission Box	15	No	You will be able to analyze the role of policy-setting bodies in creating and maintaining Accounting practices.	Reading in Science and Technology: CC.3.5.11-12.B Reading in History and Social Studies: CC.8.R.11-12.R
			1.4	The Language of Business	(1.4.a) ★ C4U: The Language of Business	10	YES	You will be able to recognize and use technical vocabulary for Accounting appropriately.	Reading in Science and Technology: CC.3.5.11-12.D Reading in History and Social Studies: CC.8.5.11-12.D
	2	3			(1.4.b) ★ Part 1 Exam	40	No		
			2.1/2.2	Assumptions of Accounting/GAAP	(2.2.a) ★ C4U: Assumptions, GAAP, & Statements	15	YES	You will be able to identify and discuss the underlying assumptions of accounting. You will be able to describe the framework provided by GAAP for creating financial statements.	Reading in Sci and Tech: CC.3.5.11-12.B Writing in Sci and Tech: CC.3.6.11-12.H Business, Computers and Information Tech: 15.1.12.B Reading in Sci and Tech: CC.3.5.11-12.E
		2.3	The Accounting Equation	(2.3.a) ★ C4U: The Accounting Equation	15	No	You will be able to identify and apply changes to all parts of the Accounting Equation correctly.	Mathematics: CC.2.2.HS.D.8, CC.2.2.HS.D.9, CC.2.2.HS.D.10 Algebra 1: 1.2.1.1	
		4	2.4	Expanding the Accounting Equation	(2.4.a) ★ Expanded Accounting Equation: Submission Box	40	YES	You will be able to identify the effects of subtracting account balances on the Accounting Equation.	Reading in Sci and Tech: CC.3.5.11-12.E Mathematics: CC.2.2.HS.D.8, CC.2.2.HS.D.9, CC.2.2.HS.D.10 Algebra 1: 1.2.1.1
					(2.4.b) Debits, Credits, and the T-chart (iPad): Submission Box	15	No		Reading in Sci and Tech: CC.3.5.11-12.E Mathematics: CC.2.2.HS.D.8, CC.2.2.HS.D.9, CC.2.2.HS.D.10 Algebra 1: 1.2.1.1
	5			(2.4.c) ★ Part 2 Exam	40	No			
	3	3.1	3.1	Creating a Journal for Business Transactions	(3.1.a) ★ C4U: Journal Entries	15	No	You will be able to match transactions to the affected business accounts	Writing in Sci and Tech: CC.3.6.11-12.H Reading in Sci and Tech: CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.D; 15.1.12.F
			3.2	T-charts and the General Ledger	(3.2.a) ★ C4U: T-charts & General Ledger	15	No	You will be able to post journal entries to the correct accounting ledger.	Writing in Sci and Tech: CC.3.6.11-12.H Reading in Sci and Tech: CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.D; 15.1.12.F
		6	3.3	Preparing a Trial Balance	(3.3.a) ★ Trial Balance: Submission Box	40	YES	You will be able to pull information from the general accounting ledgers of a business to create a trial balance.	Reading in Sci and Tech: CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.D; 15.1.12.F
					(3.4.a) Ethics and the Trial Balance: Submission Box	40	YES		Writing in Sci and Tech: CC.3.6.11-12.H Reading in Sci and Tech: CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.D; 15.1.12.F
		7			(3.4.b) ★ Part 3: Exam	15	No		
	4	4.1	4.1	Closing and Adjusting Entries	(4.1.a) ★ C4U: Closing and Adjusting Entries	15	YES	You will be able to appropriately adjusted accounts and use closing entries before creating financial statements.	Writing in Sci and Tech: CC.3.6.11-12.C; CC.3.6.11-12.H Reading in Sci and Tech: CC.3.5.11-12.H Business, Computers and Information Tech: 15.1.12.C; 15.1.12.D
			4.2	Income Statement and Retained Earnings	(4.2.a) ★ C4U: Income Statement & Earnings	15	YES	You will be able to create and complete both an Income Statement and the Statement of Retained Earnings.	Writing in Sci and Tech: CC.3.6.11-12.C; CC.3.6.11-12.H Reading in Sci and Tech: CC.3.5.11-12.H Business, Computers and Information Tech: 15.1.12.C; 15.1.12.D
		4.3	4.3	Preparing the Balance Sheet	(4.3.a) ★ BILLS Financial Statements: Submission Box	40	No	You will be able to combine information from the trial balance, and statement of retained earnings to create a Balance Sheet.	Writing in Sci and Tech: CC.3.6.11-12.C; CC.3.6.11-12.H Reading in Sci and Tech: CC.3.5.11-12.H Business, Computers and Information Tech: 15.1.12.C; 15.1.12.D
			4.4	Quarter Summary	(4.4.a) Quarter Review Summary : Submission Box	15	YES	You will be able to recognize and use the major concepts and accounting forms used in the first 4 parts of this course.	Reading in Sci and Tech: CC.3.5.11-12.H Business, Computers and Information Tech: 15.1.12.C; 15.1.12.D
					(4.4.b) ★ Part 4 Exam	40	No		
				20		480	10		
							50%		
5	1	5.1	5.1	How the Cash Flows	(5.1.a) C4U: Cash Flows	15	YES	You will be able to track how cash flows in the business in the three areas of operations, finance, and investment.	Reading in Science and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business and Computer Information Tech: 15.1.12.E; 15.1.12.W
			5.2/5.3	Contra Assets and Depreciation/Accounting for Bad Debt	(5.3.a) ★ Going With the Cash Flow: Submission Box	60	YES	You will be able to define, calculate and record depreciation, and other contra asset accounts. You will be able to describe how the Bad Debts Expense account and the Allowance for Doubtful Accounts account are used to record bad debt.	Reading in Science and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business and Computer Information Tech: 15.1.12.H
		5.4	Special Journals and Subsidiary Ledgers	(5.4.a) C4U: Special Journals	5	YES	You will be able to recognize the benefits of and explain how special journals and subsidiary ledgers could be effectively used in a business organization.	Reading in Science and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business and Computer Information Tech: 15.1.12.D; 15.1.12.H	
	3			(5.4.b) Petty Cash Ethics: Submission Box	15	YES		Reading in Science and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business and Computer Information Tech: 15.1.12.D; 15.1.12.H	
				(5.4.c) ★ Part 5 Exam	30	No			
	6	6.1	6.1	Types of Inventory Control	(6.1.a) Modernizing Inventory Management (iPad): Submission Box	15	No	You will be able to discuss differences between types of inventory control and state how these differences affect accounting for inventory.	Reading in Sci and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.E; 15.1.12.J
			4		(6.1.b) ★ C4U: Type of Inventory Control	15	YES		Reading in Sci and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.E; 15.1.12.J
	6.2	The Cost of Goods Sold	(6.2.a) ★ C4U: Costs of Goods Sold	15	No	You will be able to compute the Cost of Goods Sold for a product based business and understand how transportation and other related costs affect the value of inventory.	Reading in Sci and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.E; 15.1.12.K		

Introduction to Accounting

*Semester course (two quarters only)

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	ALT	Objectives	Standards	
2		5	6.3	Discounts for Buying and Selling	(6.3.a) ★ Brass and Bell Ltd Journal: Submission Box	40	YES	You will be able to calculate discounts and create journal entries dealing with inventory when discounts are applied.	Reading in Sci and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.E; 15.1.12.K	
		6	6.4		(6.4.a) ★ Part 6 Exam	40	No			
						(6.4.b) Investing or Financing (iPad): Submission Box	15	No		Reading in Sci and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.E; 15.1.12.J
		7	7.2	Horizontal and Vertical Analysis/Using Ratio Analysis	(7.2.a) ★ C4U: Ratios and Analysis	15	YES	You will be able to evaluate profitability, liquidity, and solvency by calculating and interpreting financial ratios.	Reading in Sci and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.G; 15.1.12.J; 15.1.12.I	
						(7.2.b) ★ Calculating Ratios: Submission Box	50	YES		Reading in Sci and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.G; 15.1.12.J; 15.1.12.I
		8	7.3	Accounting for Equity and Stock	(7.3.a) ★ C4U: Equity and Stock	15	YES	You will be able to recognize the difference between journal entries for issuing stock, repurchasing stock, and declaring or paying a dividend.	Reading in Sci and Tech: CC.3.5.11-12.D; CC.3.5.11-12.E; CC.3.5.11-12.G Business, Computers and Information Tech: 15.1.12.I Mathematics: CC.2.2.8.C.2; CC.2.2.HS.C.3; CC.2.4.HS.R.2	
						(7.3.b) ★ Part 7 Exam	30	No		
		8	9	8.1	Budgets and Decision Making	(8.1.a) ★ Bright Ideas Revisited: Submission Box	60	No	You will be able to explain and illustrate the role Accounting plays in creating a budget.	Writing in Sci and Tech: CC.3.6.11-12.H Reading in Sci and Tech: CC.3.5.11-12.H; CC.3.5.11-12.I Business, Computers and Information Tech: 15.1.12.I
						(8.1.b) C4U: Budgets and Accounting	5	YES		Writing in Sci and Tech: CC.3.6.11-12.H Reading in Sci and Tech: CC.3.5.11-12.H; CC.3.5.11-12.I Business, Computers and Information Tech: 15.1.12.I
						(8.1.c) 5 Key Questions in Budgets: Submission Box	15	No		Writing in Sci and Tech: CC.3.6.11-12.H Reading in Sci and Tech: CC.3.5.11-12.H; CC.3.5.11-12.I Business, Computers and Information Tech: 15.1.12.I
			10	8.2	Proprietorships, Partnerships and Corporations	(8.2.a) ★ Part 8 Exam	30	No	You will be able to explain how different business structures affect the information found on financial documents.	Writing in Sci and Tech: CC.3.6.11-12.H Reading in Sci and Tech: CC.3.5.11-12.H; CC.3.5.11-12.I
				8.3	Quarter Summary	(8.3.a) Quarter Review Summary (iPad): Submission Box	15	No	You will be able to recognize and apply the concepts found in special topics in accounting described in the last 4 parts of this course.	Business, Computers and Information Tech: 15.1.12.N
						20	500	10		
								50%		

Introduction to Statistics

*Semester course (two quarters only)

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	ALT	Objectives	Keystone Eligible Content	HS PA Core Standards			
1	1	1			(1.0.a) Introduction Forum: Submission Box	20	No						
					1.1	Introduction: Data and Collection	(1.1.a) ★ Data Collection Practice Set (iPad): Submission Box	25	No	You will be able to identify data types and collection methods.	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.	
		2	1.2		Tables and Graphs	(1.2.a) ★ Creating Tables and Graphs: Submission Box	30	YES	You will be able to create tables and graphs to summarize data.	A2.2.1.1 Analyze a set of data for the existence of a pattern, and represent the pattern with a rule algebraically and/or graphically.	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables.		
	1.3					Measures of Center and Spread	(1.3.a) ★ Measures of Center and Spread: Practice Set	25	YES	You will be able to use various measures of center and spread to describe a distribution.	A1.2.3.3.1 Calculate and/or interpret the range, quartiles, and interquartile range of data. A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.	
	2		3	1.4	Quartiles and Box-Plots	(1.4.a) ★ Quartiles and Box Plots Practice Set	25	YES	You will be able to use the quartiles to make a box and whisker plot.	A1.2.3.1.1 Calculate and/or interpret the range, quartiles, and interquartile range of data.	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.		
						2.1	Improper Collection and Analysis of Data	(2.1.a) Improper Data Collection Practice Set (iPad): Submission Box	25	No	You will be able to determine if data is collected and analyzed properly.	A1.2.3.2.2 Analyze data, make predictions, and/or answer questions based on displayed data (box-and-whisker plots, stem-and-leaf plots, scatter plots, measures of central tendency, or other representation).	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.
						4	2.2	Analyzing Graphs	(2.2.a) ★ Analyzing Graphs: Submission Box	25	YES	You will be able to analyze a histogram.	A1.2.3.2.1 Estimate or calculate to make predictions based on a circle, line, bar graph, measure of central tendency, or other representation.
	2.3	Misleading Graphs	(2.3.a) Misleading Graphs Practice Set	25	YES				You will be able to determine if a graph is intentionally misleading.	A1.2.3.2.2 Analyze data, make predictions, and/or answer questions based on displayed data (box-and-whisker plots, stem-and-leaf plots, scatter plots, measures of central tendency, or other representation).	CC.2.4.HS.B.1 Summarize, represent, and interpret data on a single count or measurement variable.		
	3		5			(2.3.b) ★ Parts 1 and 2 Exam	50	YES					
						3.1	Bivariate Data	(3.1.a) ★ Bivariate Data Practice Set	25	No	You will be able to identify types of data sets, variables and correlations	A2.2.3.1.1 Draw, identify, find, interpret, and/or write an equation for a regression model (lines and curves of best fit) for a scatter plot.	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables.
								3.2	Scatter Plots	(3.2.a) ★ Scatter Plot Task (iPad): Submission Box	30	YES	You will be able to create and analyze scatter plots.
	4		7	3.3	Linear Regression	(3.2.b) Misleading Graphs: Submission Box	20	No					
						(3.3.a) ★ Linear Regression Practice Set (iPad): Submission Box	25	No	You will be able to find the linear regression equation for a set of data.	A2.2.3.1.1 Draw, identify, find, interpret, and/or write an equation for a regression model (lines and curves of best fit) for a scatter plot.	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables.		
						3.4	Non-Linear Regression	(3.4.a) Nonlinear Regression Practice Set	25	YES	You will be able to create non-linear regression equations	A2.2.3.1.1 Draw, identify, find, interpret, and/or write an equation for a regression model (lines and curves of best fit) for a scatter plot.	CC.2.4.HS.B.2 Summarize, represent, and interpret data on two categorical and quantitative variables.
	4		8	4.1	Probability Fundamentals	(4.1.a) ★ Probability Fundamentals Practice Set	25	YES	You will be able to identify and calculate basic probability scenarios.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.6 Use the concepts of independence and conditional probability to interpret data.		
						4.2	Compound Probability	(4.2.a) ★ Compound Probability Practice Set	25	No	You will be able to calculate compound probabilities.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.6 Use the concepts of independence and conditional probability to interpret data. CC.2.4.HS.B.7 Apply the rules of probability to compute probabilities of compound events in a uniform probability model.
						4.3	Counting	(4.3.a) ★ Counting Practice Set	25	No	You will be able to calculate combinations and permutations.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.6 Use the concepts of independence and conditional probability to interpret data.
						(4.3.b) ★ Parts 3 and 4 Exam	50	YES					
					18	500	10						
							56%						
2	5	1	5.1	Discrete Probability Distributions	(5.1.a) ★ Discrete Probability Distributions Assignment (iPad): Submission Box	30	No	You will be able to perform calculations with discrete probability distributions.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.6 Use the concepts of independence and conditional probability to interpret data.			
					5.2	Binomial Distributions	(5.2.a) Binomial Setting Practice Set	25	No	You will be able to use binomial distributions.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.6 Use the concepts of independence and conditional probability to interpret data.	
		3	5.3	Geometric Distributions	(5.3.a) Geometric Setting Practice Set	25	No	You will be able to use geometric distributions.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.6 Use the concepts of independence and conditional probability to interpret data.			
	6	4	6.1	Sampling Distributions	(5.4.a) ★ Normal Distributions Practice Set	25	YES	You will be able to make calculations based on the Normal distribution.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.6 Use the concepts of independence and conditional probability to interpret data.			
					(6.1.a) ★ Sampling Distributions Practice Set	25	YES	You will be able to use the sampling distributions to find probabilities.	A2.2.3.2.1 Use combinations, permutations, and the fundamental counting principle to solve problems involving probability.	CC.2.4.HS.B.6 Use the concepts of independence and conditional probability to interpret data.			
					6.2	Mean Confidence Intervals	(6.2.a) Mean Confidence Intervals Practice Set	25	YES	You will be able to construct a mean confidence interval.		CC.2.4.HS.B.5 Make inferences and justify conclusions based on sample surveys, experiments, and observational studies.	
	7	6	6.3	Proportion Confidence Intervals	(6.3.a) ★ Proportion Confidence Intervals: Submission Box	75	No	You will be able to construct confidence intervals for a population proportion.		CC.2.4.HS.B.5 Make inferences and justify conclusions based on sample surveys, experiments, and observational studies.			
					7.1	One Sample T-Tests	(7.1.a) ★ One Sample T-Test Practice Set	30	YES	You will be able to test a sample mean with a one sample t-test.		CC.2.4.HS.B.5 Make inferences and justify conclusions based on sample surveys, experiments, and observational studies. CC.2.4.HS.B.4 Recognize and evaluate random processes underlying data.	
		7.2	One Proportion Z-Test	(7.2.a) ★ One Proportion Z-Tests Assignment (iPad): Submission Box	30	No	You will be able to perform a one proportion z-test.		CC.2.4.HS.B.5 Make inferences and justify conclusions based on sample surveys, experiments, and observational studies. CC.2.4.HS.R.4 Recognize and evaluate random processes underlying data.				
				8	(7.2.b) ★ Parts 5, 6, & 7 Exam	65	YES						
9	(7.2.c) ★ Final Exam	100	YES										
10	(7.2.d) Class Evaluation with Clips (iPad): Submission Box	25	N/A										

Introduction to Statistics

*Semester course (two quarters only)

Quarter	Unit	Week	#	Lesson Name	Assignment	Points	ALT	Objectives	Keystone Eligible Content	HS PA Core Standards
					12	500	6			
							50%			

Part	Concept	PA Core Standards	PA: Standard Area	Standard
1.1	Introduction to Astronomy	<p>CC.3.5.9-10.A.1.1 Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p> <p>CC.3.5.9-10.B.1.1 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.</p> <p>CC.3.5.9-10.D.1.1 Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p> <p>CC.3.5.9-10.E.1.1 Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H.1.1 Draw evidence from informational texts to support analysis, reflection, and research.</p>	<p>Science, Technology & Engineering</p> <p>Science, Technology & Engineering</p> <p>Earth & Space</p>	<p>3.3.12.A1 Explain how parts are related to other parts in weather systems, solar systems, and earth systems, including how the output from one part can become an input to another part.</p> <p>3.3.12.B2. MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.</p> <p>3.1.12.E SAS 3.4.10.B 3.4.10.D3 Compare time periods in history, the technology available at that time and the resulting model of the organization of our solar system. (e.g. – Early Greeks used purely observational data resulting in a geocentric model).</p>
1.2	Early Astronomy	<p>CC.3.5.9-10.A.1.1 Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p> <p>CC.3.5.9-10.B.1.1 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.</p> <p>CC.3.5.9-10.D.1.1 Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p> <p>CC.3.5.9-10.E.1.1 Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H.1.1 Draw evidence from informational texts to support analysis, reflection, and research.</p>	<p>Science, Technology & Engineering</p> <p>Science, Technology & Engineering</p> <p>Earth & Space</p> <p>Earth & Space</p>	<p>3.3.12.A Evaluate experimental information for relevance and adherence to science processes. Interpret results of experimental research to predict new information, propose additional investigable questions, or advance a solution. Judge that conclusions are consistent and logical with experimental conditions. Communicate and defend a scientific argument.</p> <p>3.3.12.A1: Explain how parts are related to other parts in weather systems, solar systems, and earth systems, including how the output from one part can become an input to another part. Analyze the processes that cause the movement of material in the Earth's systems. Classify Earth's internal and external sources of energy such as radioactive decay, gravity, and solar energy.</p> <p>3.3.10.B1 Explain how gravity is responsible for planetary orbits.</p> <p>3.1.12.E SAS 3.4.10.B 3.4.10.D3 Compare time periods in history, the technology available at that time and the resulting model of the organization of our solar system. (e.g. – Early Greeks used purely observational data resulting in a geocentric model).</p>
1.3	Geocentric and Heliocentric Models	<p>CC.3.5.9-10.A.1.1 Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p>	<p>Earth & Space</p>	<p>3.1.12.E SAS 3.4.10.B 3.4.10.D3 Compare time periods in history, the technology available at that time and the resulting model of the organization of our solar system. (e.g. – Early Greeks used purely observational data resulting in a geocentric model).</p>

1.4

Birth of Modern Astronomy

CC.3.5.9-10.B.1.1 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

Science, Technology & Engineering

3.2.P .B6. PATTERNS, SCALE, MODELS
CONSTANCY/CHANGE

Use Newton's laws of motion and gravitation to describe and predict the motion of objects ranging from atoms to the galaxies.

CC.3.5.9-10.D.1.1 Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.

Science, Technology & Engineering

3.3.12.A7: Interpret and analyze a combination of ground-based observations, satellite data, and computer models to demonstrate Earth systems and their interconnections. Infer how human activities may impact the natural course of Earth's cycles Summarize the use of data in understanding seismic events, meteorology, and geologic time.

CC.3.5.9-10.E.1.1 Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).

Science, Technology & Engineering

3.3.12.A Evaluate experimental information for relevance and adherence to science processes. Interpret results of experimental research to predict new information, propose additional investigable questions, or advance a solution. Judge that conclusions are consistent and logical with experimental conditions. Communicate and defend a scientific argument.

CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.

CC.3.5.9-10.A.1.1 Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.

Science, Technology & Engineering

3.3.12.B2.MODELS AND SCALE

Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.

3.2.P .B6. PATTERNS, SCALE, MODELS
CONSTANCY/CHANGE

Use Newton's laws of motion and gravitation to describe and predict the motion of objects ranging from atoms to the galaxies.

CC.3.5.9-10.B.1.1 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

Science, Technology & Engineering

3.3.12.A7: Interpret and analyze a combination of ground-based observations, satellite data, and computer models to demonstrate Earth systems and their interconnections. Infer how human activities may impact the natural course of Earth's cycles Summarize the use of data in understanding seismic events, meteorology, and geologic time.

CC.3.5.9-10.D.1.1 Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.

Science, Technology & Engineering

3.3.12.A Evaluate experimental information for relevance and adherence to science processes. Interpret results of experimental research to predict new information, propose additional investigable questions, or advance a solution. Judge that conclusions are consistent and logical with experimental conditions. Communicate and defend a scientific argument.

2.1	The Electromagnetic Spectrum	<p>CC.3.5.9-10.E.^[SEP]Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.</p> <p>CC.3.5.9-10.A.^[SEP]Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p> <p>CC.3.5.9-10.B.^[SEP]Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.</p> <p>CC.3.5.9-10.D.^[SEP]Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p>	Earth & Space	<p>3.3.12.B2.MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.</p>
2.2	Waves	<p>CC.3.5.9-10.E.^[SEP]Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.</p> <p>CC.3.5.9-10.A.^[SEP]Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p> <p>CC.3.5.9-10.B.^[SEP]Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept;</p> <p>CC.3.5.9-10.D.^[SEP]Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p> <p>CC.3.5.9-10.E.^[SEP]Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.</p>	Science, Technology & Engineering	<p>3.3.12.B2. MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.</p>
2.3	Measuring Distances in Space	<p>CC.3.5.9-10.A.^[SEP]Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p>	Science, Technology & Engineering	<p>3.2.12.B5.^[SEP]Research how principles of wave transmissions are used in a wide range of technologies</p>

3.1.12.E SAS 3.4.10.B 3.4.10.D3
Compare time periods in history, the technology available at that time and the resulting model of the organization of our solar system. (e.g. – Early Greeks used purely observational data resulting in a geocentric model).

3.2.12.B5.^[SEP]Research how principles of wave transmissions are used in a wide range of technologies

3.2.P .B5.^[SEP]Explain how waves transfer energy without transferring matter.
Explain how waves carry information from remote sources that can be detected and interpreted.
Research technologies that incorporate principles of wave transmission.
Describe the components of the electromagnetic spectrum.
Describe the causes of wave frequency, speed, and wave length.

3.3.12.B2.MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.

3.2.12.B5.^[SEP]Research how principles of wave transmissions are used in a wide range of technologies

3.2.P .B5.^[SEP]Explain how waves transfer energy without transferring matter

3.3.12.B2. MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.

3.2.12.B5.^[SEP]Research how principles of wave transmissions are used in a wide range of technologies

2.4

Telescopes

CC.3.5.9-10.B.1.1 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

CC.3.5.9-10.D.1.1 Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.

CC.3.5.9-10.E.1.1 Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).
CC.3.6.9-10.H.1.1 Draw evidence from informational texts to support analysis, reflection, and research.

CC.3.5.9-10.A.1.1 Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.

CC.3.5.9-10.B.1.1 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

CC.3.5.9-10.D.1.1 Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.
CC.3.5.9-10.E.1.1 Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).
CC.3.6.9-10.H.1.1 Draw evidence from informational texts to support analysis, reflection, and research.

CC.3.5.9-10.A.1.1 Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.

CC.3.5.9-10.B.1.1 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

Science, Technology & Engineering

3.2.P .B5.1.1 Explain how waves transfer energy without transferring matter.

Explain how waves carry information from remote sources that can be detected and interpreted.

Research technologies that incorporate principles of wave transmission.

Describe the components of the electromagnetic spectrum.

Describe the causes of wave frequency, speed, and wave length.

Science, Technology & Engineering

3.3.12.B2.MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.

Science, Technology & Engineering

3.2.P .B5.1.1 Explain how waves transfer energy without transferring matter.

Explain how waves carry information from remote sources that can be detected and interpreted.

Research technologies that incorporate principles of wave transmission.

Describe the components of the electromagnetic spectrum.

Describe the causes of wave frequency, speed, and wave length.

Science, Technology & Engineering

3.3.12.B2. MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.

3.1

Terrestrial Planets

Earth & Space

3.4.12.B SAS 3.3.10.B1, 3.3.12.A1

Use mathematical and computational representations of human-made and solar system objects in order to describe their motions and predict their trajectories and/or collisions.

Science, Technology & Engineering

3.3.12.B2. MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.

3.2	Gas Giants	<p>CC.3.5.9-10.D.^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p> <p>CC.3.5.9-10.E.^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.</p> <p>CC.3.5.9-10.A.^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p>	Earth & Space	<p>3.4.12.B SAS 3.3.10.B1, 3.3.12.A1 Use mathematical and computational representations of human-made and solar system objects in order to describe their motions and predict their trajectories and/or collisions.</p>
		<p>CC.3.5.9-10.B.^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.</p>	Science, Technology & Engineering	<p>3.3.12.B2. MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.</p>
3.3	Smaller Worlds: Dwarf Planets	<p>CC.3.5.9-10.D.^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p> <p>CC.3.5.9-10.E.^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.</p> <p>CC.3.5.9-10.A.^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p>	Earth & Space	<p>3.4.12.B SAS 3.3.10.B1, 3.3.12.A1 Use mathematical and computational representations of human-made and solar system objects in order to describe their motions and predict their trajectories and/or collisions.</p>
		<p>CC.3.5.9-10.B.^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.</p>	Science, Technology & Engineering	<p>3.3.12.B2. MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.</p>
4.1	Asteroids: The Smaller Planets	<p>CC.3.5.9-10.D.^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p> <p>CC.3.5.9-10.E.^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.</p> <p>CC.3.5.9-10.A.^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p>	Earth & Space	<p>3.4.12.B SAS 3.3.10.B1, 3.3.12.A1 Use mathematical and computational representations of human-made and solar system objects in order to describe their motions and predict their trajectories and/or collisions.</p>

		<p>CC.3.5.9-10.B.^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.</p> <p>CC.3.5.9-10.D.^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p> <p>CC.3.5.9-10.E.^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.</p>	Science, Technology & Engineering	3.3.12.B2. MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.
4.2	Comets: Cosmic Snowballs	<p>CC.3.5.9-10.A.^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p> <p>CC.3.5.9-10.B.^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.</p> <p>CC.3.5.9-10.D.^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p> <p>CC.3.5.9-10.E.^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.</p>	Earth & Space	3.4.12.B SAS 3.3.10.B1, 3.3.12.A1 Use mathematical and computational representations of human-made and solar system objects in order to describe their motions and predict their trajectories and/or collisions.
4.3	<p>Meteors, Meteoroids & Meteorites</p>	<p>CC.3.5.9-10.A.^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p> <p>CC.3.5.9-10.B.^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.</p> <p>CC.3.5.9-10.D.^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p> <p>CC.3.5.9-10.E.^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.</p>	Earth & Space	3.4.12.B SAS 3.3.10.B1, 3.3.12.A1 Use mathematical and computational representations of human-made and solar system objects in order to describe their motions and predict their trajectories and/or collisions.
5.1	Origin of the Universe	<p>CC.3.5.9-10.A.^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.</p> <p>CC.3.5.9-10.B.^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.</p> <p>CC.3.5.9-10.D.^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p> <p>CC.3.5.9-10.E.^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).</p> <p>CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.</p>	Science, Technology & Engineering	3.3.10.B1 Explain what caused the sun, Earth, and most of the other planets to form between 4 and 5 billion years ago. Provide evidence to suggest the Big Bang Theory.

5.2

Cosmic Microwave Background Radiation

CC.3.5.9-10.B.1.1 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

CC.3.5.9-10.D.1.1 Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.

CC.3.5.9-10.E.1.1 Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).
CC.3.6.9-10.H.1.1 Draw evidence from informational texts to support analysis, reflection, and research.

CC.3.5.9-10.A.1.1 Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.

CC.3.5.9-10.B.1.1 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

CC.3.5.9-10.D.1.1 Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.

CC.3.5.9-10.E.1.1 Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).

CC.3.6.9-10.H.1.1 Draw evidence from informational texts to support analysis, reflection, and research.

Science, Technology **3.3.12.B2.MODELS AND SCALE** Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.
PATTERNS AND CONSTANCY AND CHANGE Analyze the evidence supporting theories of the origin of the universe to predict its future.

Earth & Space **3.4.10.D SAS 3.3.10.B1 3.3.12.B2**
Use data about the expansion, scale and age of the universe to explain the Big Bang theory as a model for the origin of the Universe.
Construct explanations based on observable astronomical data as empirical evidence for the Big Bang theory.

Science, Technology & Engineering **3.3.10.B1** Explain what caused the sun, Earth, and most of the other planets to form between 4 and 5 billion years ago. Provide evidence to suggest the Big Bang Theory.
3.3.12.B2.MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.
PATTERNS AND CONSTANCY AND CHANGE Analyze the evidence supporting theories of the origin of the universe to predict its future.

Earth & Space **3.4.10.D SAS 3.3.10.B1 3.3.12.B2**
Use data about the expansion, scale and age of the universe to explain the Big Bang theory as a model for the origin of the Universe.
Construct explanations based on observable astronomical data as empirical evidence for the Big Bang theory.

Science, Technology & Engineering **3.3.12.A** Evaluate experimental information for relevance and adherence to science processes.
Interpret results of experimental research to predict new information, propose additional investigable questions, or advance a solution.
Judge that conclusions are consistent and logical with experimental conditions.
Communicate and defend a scientific argument.

6.1	Galaxies	CC.3.5.9-10.A. ^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.	Science, Technology & Engineering	3.3.12.A Evaluate experimental information for relevance and adherence to science processes. Interpret results of experimental research to predict new information, propose additional investigable questions, or advance a solution. Judge that conclusions are consistent and logical with experimental conditions. Communicate and defend a scientific argument.
		CC.3.5.9-10.B. ^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.	Science, Technology & Engineering	3.3.10.B1 Describe the basic nuclear processes involved in energy production in a star.
		CC.3.5.9-10.D. ^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.	Science, Technology & Engineering	3.3.12.B2.MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.
		CC.3.5.9-10.E. ^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy). CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.		
6.2	Sun & Stars	CC.3.5.9-10.A. ^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.	Science, Technology & Engineering	3.3.10.B1 Describe the basic nuclear processes involved in energy production in a star.
		CC.3.5.9-10.B. ^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.	Science, Technology & Engineering	3.3.12.B2.MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.
		CC.3.5.9-10.D. ^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.	Earth & Space	3.4.10.D SAS 3.3.12.B1 Compare and contrast the life cycles of stars of different masses and compositions, including our sun.
		CC.3.5.9-10.E. ^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).	Earth & Space	3.4.10.D ; 3.4.12.D SAS 3.3.12.B1 Develop a model of how the competing forces of gravity and thermal expansion effect a star's density throughout its life cycle.
		CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.	Earth & Space	3.4.10.D 3.4.12.D SaS 3.3.12.B1 Use observational data to construct an explanation of a star's apparent (relative) magnitude based on its distance from the observer and its mass.
			Earth & Space	3.4.10.D SAS 3.3.12.B1 Describe the mechanism by which heavier and heavier elements are produced within a star's core throughout its life cycle.
			Earth & Space	3.4.10.D SAS 3.3.10.B2, 3.3.12.B1 Use observational data to describe the composition of stars.
6.3	Nebulas, Black Holes & Quasars	CC.3.5.9-10.A. ^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.	Science, Technology & Engineering	3.3.10.B1 Describe the basic nuclear processes involved in energy production in a star.

7.1

The Constellations

CC.3.5.9-10.B.1-3 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.
CC.3.5.9-10.D.1-3 Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.

Earth & Space

3.4.10.D ; 3.4.12.D SAS 3.3.12.B1

Develop a model of how the competing forces of gravity and thermal expansion effect a star's density throughout its life cycle.

CC.3.5.9-10.E.1-3 Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).
CC.3.6.9-10.H.

Earth & Space

3.4.10.D SAS 3.3.12.B1

Describe the mechanism by which heavier and heavier elements are produced within a star's core throughout its life cycle.

Draw evidence from informational texts to support analysis, reflection, and research.

Earth & Space

3.4.10.D SAS 3.3.10.B2, 3.3.12.B1

Use observational data to describe the composition of stars.

CC.3.5.9-10.A.1-3 Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.

Science, Technology & Engineering

3.3.12.B2.MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.
PATTERNS AND CONSTANCY AND CHANGEAnalyze the evidence supporting theories of the origin of the universe to predict its future.

CC.3.5.9-10.B.1-3 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

CC.3.5.9-10.D.1-3 Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.

CC.3.5.9-10.E.1-3 Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).
CC.3.6.9-10.H.

Draw evidence from informational texts to support analysis, reflection, and research.

7.2

New Planet Discoveries

CC.3.5.9-10.A.1-3 Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.

Science, Technology & Engineering

3.3.10.B1 Describe the basic nuclear processes involved in energy production in a star.

CC.3.5.9-10.B.1-3 Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

Science, Technology & Engineering

3.3.12.B2.MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.

CC.3.5.9-10.D.1-3 Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.

Science, Technology & Engineering

3.3.12.A Evaluate experimental information for relevance and adherence to science processes.

Interpret results of experimental research to predict new information, propose additional investigable questions, or advance a solution.

Judge that conclusions are consistent and logical with experimental conditions.

Communicate and defend a scientific argument.

CC.3.5.9-10.E.1-3 Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).
CC.3.6.9-10.H.

Draw evidence from informational texts to support analysis, reflection, and research.

7.3

Solar and Lunar Eclipses

CC.3.5.9-10.A.^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.

Science, Technology & Engineering

3.3.12.B2. MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.
PATTERNS AND CONSTANCY AND CHANGE Analyze the evidence supporting theories of the origin of the universe to predict its future.

CC.3.5.9-10.B.^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

CC.3.5.9-10.D.^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.

CC.3.5.9-10.E.^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).

CC.3.6.9-10.H. Draw evidence from informational texts to support analysis, reflection, and research.

8.1

Early Space Exploration Programs

CC.3.5.9-10.A.^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.

Science, Technology & Engineering

3.3.12.B2. MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.

CC.3.5.9-10.B.^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

Science, Technology & Engineering

3.3.12.A Evaluate experimental information for relevance and adherence to science processes.
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CC.3.5.9-10.D.^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.

CC.3.5.9-10.E.^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).

CC.3.6.9-10.H.

Draw evidence from informational texts to support analysis, reflection, and research.

8.2

Living in Space

CC.3.5.9-10.A.^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.

Science, Technology & Engineering

3.3.12.B2. MODELS AND SCALE Apply mathematical models and computer simulations to study evidence collected relating to the extent and composition of the universe.

CC.3.5.9-10.B.^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

Science, Technology & Engineering

3.3.12.A Evaluate experimental information for relevance and adherence to science processes.
Interpret results of experimental research to predict new information, propose additional investigable questions, or advance a solution.
Judge that conclusions are consistent and logical with experimental conditions.
Communicate and defend a scientific argument.

8.3

Mars & Future Missions

CC.3.5.9-10.D.^{SEP} Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.
CC.3.5.9-10.E.^{SEP} Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., force, friction, reaction force, energy).
CC.3.6.9-10.H.
Draw evidence from informational texts to support analysis, reflection, and research.
CC.3.5.9-10.A.^{SEP} Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.

CC.3.5.9-10.B.^{SEP} Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.

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CC.3.6.9-10.H.
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Science, Technology & Engineering

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Science, Technology & Engineering

3.3.12.A Evaluate experimental information for relevance and adherence to science processes. Interpret results of experimental research to predict new information, propose additional investigable questions, or advance a solution. Judge that conclusions are consistent and logical with experimental conditions. Communicate and defend a scientific argument.

NGSS

KEYSTONE:
Module

Assessment
Anchor

Anchor
Descriptor

Eligible
Content

ESS1-A: The Universe and Its Stars

HS-ESS1-4. Use mathematical or computational representations to predict the motion of orbiting objects in the solar system.

ESS1-A: The Universe and Its Stars

HS-ESS1-4. Use mathematical or computational representations to predict the motion of orbiting objects in the solar system.

ESS1-A: The Universe and Its Stars

ESS1-B: Earth and the Solar System Kepler's laws describe common features of the motions of orbiting objects, including their elliptical paths around the sun. Orbits may change due to the gravitational effects from the Sun. Orbits may change due to gravitational effects from, or collisions with, other objects in the solar system.

HS-ESS1-4. Use mathematical or computational representations to predict the motion of orbiting objects in the solar system.

ESS1-A: The Universe and Its Stars

ESS1-B: Earth and the Solar System

HS-ESS1-2. Construct an explanation of the Big Bang theory based on astronomical evidence of light spectra, motion of distant galaxies, and composition of matter in the universe. [

ESS1-A: The Universe and Its Stars

ESS1-B: Earth and the Solar System

ESS1-B: Earth and the Solar System

ESS1-B: Earth and the Solar System

HS-ESS1-6. Apply scientific reasoning and evidence from ancient Earth materials, meteorites, and other planetary surfaces to construct an account of Earth's formation and early history.

ESS1-B: Earth and the Solar System

ESS1-3.C: The History of Planet Earth.

Continental rocks, which can be older than 4 billion years, are generally much older than the rocks of the ocean floor, which are less than 200million years old. Although active geological processes, such as plate tectonics and erosion have destroyed or altered most of the very early rock record on Earth, other objects in the solar system, such as lunar rocks, asteroids, and meteorites, have changed little over billions of years. Studying these objects can provide information about Earth's formation and early history.

ESS1-B: Earth and the Solar System

ESS1-3.C:The History of Planet Earth.

HS-ESS1-6. Apply scientific reasoning and evidence from ancient Earth materials, meteorites, and other planetary surfaces to construct an account of Earth's formation and early history.

ESS1-A: The Universe and Its Stars

ESS1-B: Earth and the Solar System

HS-ESS1-3. Communicate scientific ideas about the way stars, over their life cycle, produce elements.

ESS1-A: The Universe and Its Stars

ESS1-B: Earth and the Solar System

ESS1-A: The Universe and Its Stars

ESS1-B: Earth and the Solar System Kepler's laws describe common features of the motions of orbiting objects, including their elliptical paths around the sun. Orbits may change due to the gravitational effects from the Sun. Orbits may change due to gravitational effects from, or collisions with, other objects in the solar system.

ESS1-A: The Universe and Its Stars

ESS1-B: Earth and the Solar System

HS-ESS1-1. Develop a model based on evidence to illustrate the life span of the sun and the role of nuclear fusion in the sun's core to release energy in the form of radiation. [

HS-ESS1-3. Communicate scientific ideas about the way stars, over their life cycle, produce elements.

ESS1-A: The Universe and Its Stars

ESS1-B: Earth and the Solar System

HS-ESS1-3. Communicate scientific ideas about the way stars, over their life cycle, produce elements.

HS-ESS1-3. Communicate scientific ideas about the way stars, over their life cycle, produce elements.

ESS1-B: Earth and the Solar System

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ESS1-B: Earth and the Solar System

ESS1-B: Earth and the Solar System

Enhanced
Standards

	DEVELOPER	
COMPLETION STATUS	STATUS	REVIEWED?
PART 1	Complete	Complete
PART 2	Complete	Complete
PART 3	Complete	Complete
PART 4	Complete	Complete

Lesson / Assignment Name	Standards used	Grading type
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1.1 Introduction to Astronomy

- (1.1.a) The Most Astounding Fact Forum
- (1.1.b) The Most Astounding Fact Forum Post

manual

1.2 Early Astronomy

- (1.2.a) Early Astronomer Trading Cards - (iPad)
- (1.2.b) Influence of Ancient Civilizations

manual

auto

1.3 Geocentric vs. Heliocentric Models

- (1.3.a) Geocentrism vs. Heliocentrism

manual

1.4 Birth of Modern Astronomy

- (1.4.a) History of Astronomy Quiz

auto

2.1 The Electromagnetic Spectrum

- (2.1.a) Herschel's Experiment Gizmo
- (2.1.b) Mystery Spectra

manual

manual

2.2 Waves

- (2.2.a) How Waves Bend- PhET Simulator

manual

2.3 Measuring Distances in Space

- (2.3.a) Astronomical Units & Light Years

manual

2.4 Telescopes

- (2.4.a) Mystery Radio Bursts

auto

- (2.4.b) Electromagnetic Spectrum and Telescopes Quiz both

3.1 The Terrestrial Planets

- (3.1.a) Planetary Orbits & Periods Gizmo manual

3.2 The Gas Giants

- (3.2.a) Compare the Planets manual

3.3 Smaller Worlds - Dwarf Planets

- (3.3.a) Dwarf Planet Travel Brochure (iPad) manual

- (3.3.b) Planetary Quiz both

4.1 Asteroids - The Minor Planets

- (4.1.a) Killer Asteroid Forum

- (4.1.b) Killer Asteroid Forum Post manual

- (4.1.c) Asteroid Dynamics manual

- (4.1.d) Space Mining both

4.2 Comets: Cosmic Snowballs

- (4.2.a) Comets vs. Asteroids manual

4.3 Meteors, Meteoroids and Meteorites

- (4.3.a) Meteorites Webquest manual

- (4.3.b) What's the Difference? manual

- (4.3.c) How old is it? manual

ISD**DEVELOP****PART NOTES:****REQUEST/**

for 1.2

✓ Lesson 1.2 and

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COMPLETION STATUS	STATUS	REVIEWED?
PART 5	Complete	Complete
PART 6	Complete	Complete
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Lesson / Assignment Name	Standards used	Grading type
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(5.1) Origin and Evolution of the Universe

- | | |
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| • (5.1.a) Modeling the Expanding Universe | manual |
| • (5.1.b) Cosmic Times (iPad) | manual |

(5.2) Cosmic Background Radiation

- | | |
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| • (5.2.a) Hunting for Evidence of the Big Bang | auto |
| • (5.2.b) What is a particle accelerator? | manual |
| • (5.2.c) Part 5 Quiz | auto |

(6.1) Explore the Galaxies

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| • (6.1.a) Compare the Galaxies (iPad) | manual |
| • (6.1.b) Whirlpool Vs. Warped | auto |
| • (6.1.c) Galaxy Classification Lab | manual |

(6.2) The Sun and other Stars

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| • (6.2.a) Explore the Sun (iPad) | manual |
| • (6.2.b) Star in a Box Lab- Hertzsprung-Russell | manual |

(6.3) Nebulas, Black Holes and Quasars

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| • (6.3.a) Part 6 Quiz | auto |
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(7.1) The Constellations

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| • (7.1.a) Locating Orion | manual |
| • (7.1.b) Constellation Research Project | manual |

(7.2) New Planet Discoveries

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| •(7.2.a) New Dwarf Planet Spotted | manual |
| •(7.2.b) Exoplanet Quiz | both |

(7.3) Solar and Lunar Eclipse

- (7.3.a) Eclipse Lab Gizmo manual
- (8.1) Early Space Programs**
- (8.1.a) How to Talk to Spacecraft in Binary Code manual
- (8.1.b) Space Spinoffs auto
- (8.2) Living in Space**
- (8.2.a) What's on the menu in Space? both
- (8.2.b) Tasting Astronaut Food: Inside NASA's Food Space Systems KWL Chart manual
- (8.3) Mars & Future Missions**
- (8.3.a) Astronomy Final Exam both

PART NOTES:

- Quiz 5.2.a - make sure you never add a brand new quiz, you must

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	Part	Concept	PA Core Standards	PA: Standard Area
Quarter 1	1	Earth & Space Intro	<p>"CC.3.5.9-10.D: Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 9–10 texts and topics.</p> <p>CC.3.5.11-12.E: Analyze how the text structures information or ideas into categories or hierarchies, demonstrating understanding of the information or ideas."</p>	<p>"3.1.10.A9: Know that both direct and indirect observations are used by scientists to study the natural world and universe.</p> <p>Identify questions and concepts that guide scientific investigations.</p> <p>Formulate and revise explanations and models using logic and evidence."</p> <p>"3.3.10.A1. Explain how the Earth is composed of a number of dynamic, interacting systems exchanging energy or matter.</p> <p>S3.3.12.A1. Analyze the processes that cause the movement of material in the Earth's systems."</p> <p>"3.3.10.A7. SCALE/MODELS Interpret and create models of the Earth's physical features in various mapping representations.</p> <p>3.3.12.A7. MODELS Interpret and analyze a combination of ground-based observations, satellite data, and computer models to demonstrate Earth systems and their interconnections."</p> <p>"3.3.10.A1. Describe the rock cycle and the processes that are responsible for the formation of igneous, sedimentary, and metamorphic rocks.</p> <p>S8.D.1.1 Describe constructive and destructive natural processes that form different geologic structures and resources."</p> <p>3.3.10.A7. CONSTANCY AND CHANGE Relate constancy and change to the hydrologic and geochemical cycles."</p> <p>"3.3.10.A1. Relate plate tectonics to both slow and rapid changes in the earth's surface.</p> <p>3.3.12.A1. Analyze the processes that cause the movement of material in the Earth's systems.</p> <p>3.3.10.A3. Explain how the evolution of Earth has been driven by interactions between the lithosphere, hydrosphere, atmosphere, and biosphere.</p> <p>3.3.10.A4. Relate geochemical cycles to conservation of matter.</p> <p>Explain how the Earth's systems and its various cycles are driven by energy."</p>
	2	Under the Geosphere		
	3	Surface of the Geosphere: Part I		
	4	Surface of the Geosphere: Part II		
	5	Geosphere: Small Changes		<p>"3.3.10.A1. Explain how the Earth is composed of a number of dynamic, interacting systems exchanging energy or matter.</p> <p>3.3.8.A1. Distinguish between physical and chemical weathering.</p> <p>3.3.8.A6. Explain changes in earth systems in terms of energy transformation and transport"</p> <p>"3.3.12.A2. Analyze the availability, location, and extraction of Earth's resources. Evaluate the impact of using renewable and nonrenewable energy resources on the Earth's system.</p> <p>3.3.6.A2 Examine how soil fertility, composition, resistance to erosion, and texture are affected by many</p>

Quarter 2	6	Surface Water	<p>factors."</p> <p>"3.3.12.A3. Describe the absolute and relative dating methods used to measure geologic time, such as index fossils, radioactive dating, law of superposition, and crosscutting relationships.</p> <p>3.3.12.A4. Classify Earth's internal and external sources of energy such as radioactive decay, gravity, and solar energy.</p> <p>3.3.10.A7. Apply an appropriate scale to illustrate major events throughout geologic time."</p> <p>"3.2.10.A1 Explain the unique properties of water (polarity, high boiling point, forms hydrogen bonds, high specific heat) that support life on Earth.</p> <p>3.3.10.A5. Explain the processes of the hydrologic cycle."</p> <p>3.3.10.A3. Explain how the evolution of Earth has been driven by interactions between the lithosphere, hydrosphere, atmosphere, and biosphere.</p> <p>3.3.10.A5. Explain how there is only one ocean.</p> <p>3.3.10.A5. Explain the dynamics of oceanic currents and their relationship to global circulation within the marine environment.</p> <p>3.3.10.A7. SCALE/MODELS Interpret and create models of the Earth's physical features in various mapping representations.</p> <p>3.3.10.A3. Explain how the evolution of Earth has been driven by interactions between the lithosphere, hydrosphere, atmosphere, and biosphere.</p> <p>3.3.10.A5. Explain the dynamics of oceanic currents and their relationship to global circulation within the marine environment.</p> <p>3.3.12.A1. Analyze the processes that cause the movement of material in the Earth's systems.</p>
	7	Oceans	
	8	Glaciers and the Water Cycle	
	9	Weather Part 1	<p>3.3.10.A2. Analyze the effects on the environment and the carbon cycle of using both renewable and nonrenewable sources of energy.</p> <p>3.3.12.A6. Relate the transfer of energy through radiation, conduction, and convection to global atmospheric processes.</p> <p>3.3.12.A2. Evaluate the impact of using renewable and nonrenewable energy resources on the Earth's system.</p> <p>3.3.12.A7. CONSTANCY/CHANGE Infer how human activities may impact the natural course of Earth's cycles.</p> <p>3.3.10.A5. Explain the processes of the hydrologic cycle.</p> <p>3.3.10.A6. Interpret meteorological data to describe and/or predict weather.</p> <p>3.3.12.A6. Explain how the unequal heating of the Earth's surface leads to atmospheric global circulation</p>
	10	Weather Part 2	

Quarter 3	11	Atmosphere	<p>changes, climate, local short term changes, and weather.</p> <p>3.3.10.A5. Explain the processes of the hydrologic cycle</p> <p>3.3.10.A6. Explain the phenomena that cause global atmospheric processes such as storms, currents, and wind patterns.</p> <p>3.3.12.A6.Explain how the unequal heating of the Earth' s surface leads to atmospheric global circulation changes, climate, local short term changes, and weather.</p> <p>3.3.12.A6. Explain how the unequal heating of the Earth' s surface leads to atmospheric global circulation changes, climate, local short term changes, and weather.</p> <p>3.3.10.A6. Interpret meteorological data to describe and/or predict weather.</p> <p>3.3.12.A7. MODELS Interpret and analyze a combination of ground-based observations, satellite data, and computer models to demonstrate Earth systems and their interconnections.</p> <p>3.3.10.A6. Explain the phenomena that cause global atmospheric processes such as storms, currents, and wind patterns.</p> <p>3.3.10.A7. CONSTANCY/CHANGE Describe factors that contribute to global climate change.</p>
	12	Humanity's Impact on all 4 Spheres	
Quarter 4	13	Formation and Movement of the Earth & Moon	<p>3.3.10.B Explain what caused the sun, Earth, and most of the other planets to form between 4 and 5 billion years ago.</p> <p>3.3.12.A6. Relate the transfer of energy through radiation, conduction, and convection to global atmospheric processes.</p> <p>3.3.10.B1. Describe the basic nuclear processes involved in energy production in a star.</p> <p>3.3.10.B1. Explain how gravity is responsible for planetary orbits</p> <p>3.12.B1 Analyze the influence of gravity on the formation and life cycles of galaxies, including our own Milky Way galaxy; stars; planetary systems; and residual material left from the creation of the solar system.</p> <p>3.3.10.B2 Explain the scale used to measure the sizes of stars and galaxies and the distances between them.</p> <p>3.3.10 B Describe changes in the universe over billions of years.</p> <p>3.3.10. B2 Explain how scientists obtain information about the universe by using technology to detect electromagnetic radiation that is emitted, reflected, or absorbed by stars and other objects.</p> <p>3.3.12.B1.Describe the life cycle of stars based on their mass.</p> <p>3.3.12.B1. Relate the nuclear processes involved in energy production in stars and supernovas to their life cycles</p>
	14	Solar System	
	15	Stars and other stuff outside the Solar System	

16

Exploration of
Space

cycles.
3.3.10.B1. Provide evidence to suggest the Big Bang Theory.

NGSS	Assessment Anchor2	Anchor Descriptor2	Eligible Content2
<p>"HS-ESS1-5 Earth's Place in the Universe Evaluate evidence of the past and current movements of continental and oceanic crust and the theory of plate tectonics to explain the ages of crustal rocks."</p> <p>"HS-ESS2-2 Earth's Systems Analyze geoscience data to make the claim that one change to Earth's surface can create feedbacks that cause changes to other Earth systems."</p>			
<p>"HS-ESS2-3 Earth's Systems Develop a model based on evidence of Earth's interior to describe the cycling of matter by thermal convection."</p> <p>"HS-ESS2-6 Earth's Systems Develop a quantitative model to describe the cycling of carbon among the hydrosphere, atmosphere, geosphere, and biosphere."</p>			

have influenced human activity.
HS-ESS3-4 Earth and Human Activity
Evaluate or refine a technological solution that reduces impacts of human activities on natural systems.*
HS-ESS3-5 Earth and Human Activity
Analyze geoscience data and the results from global climate models to make an evidence-based forecast of the current rate of global or regional climate change and associated future impacts to Earth systems.

HS-ESS1-5. Evaluate evidence of the past and current movements of continental and oceanic crust and the theory of plate tectonics to explain the ages of crustal rocks.		
HS-ESS1-1. Develop a model based on evidence to illustrate the life span of the sun and the role of nuclear fusion in the sun's core to release energy that eventually reaches Earth in the form of radiation		
HS-ESS1-2 Earth's Place in the Universe Construct an explanation of the Big Bang theory based on astronomical evidence of light spectra, motion of distant galaxies, and composition of matter in the universe.		
HS-ESS1-3 Earth's Place in the Universe Communicate scientific ideas about the way stars, over their life cycle, produce elements.		
HS-ESS1-4 Earth's Place in the Universe Use mathematical or computational representations to predict the motion of orbiting objects in the solar system.		

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PART 3	Complete	#REF!	#REF!
PART 4	Complete	#REF!	#REF!

Lesson / Assignment Name	Standards used	Grading type	Points	490
1.1 What is Earth and Space Science	CC.3.5.9-10.D: Determine the meaning of symbols, key terms, and			
1.1.a Introduction Forum	CC.3.5.9-10.D: Determin manual			15
1.1.c Earth's Sphere's SCORM	CC.3.5.9-10.D: Determin manual			30
1.1.d Google Earth: Earth's 4 Spheres	CC.3.5.9-10.D: Determin manual			30
1.2 Nature of Science	3.1.10.A9: Know that both direct and indirect observations are used			
1.2.a Nature of Science Quiz	3.1.10.A9: Know that bo auto			20
1.2.b Earth & Space Current Events	3.1.10.A9: Know that bo manual			30
2.1 Earth's Structure	3.3.10.A1. Explain how the Earth is composed of a number of dyn			
2.1.a Earth's Layer Quiz	3.3.10.A1. Explain how tl auto			15
2.2 Mapping the Surface	3.3.10.A7. SCALE/MODELS Interpret and create models of the E			
2.2.a.A Mapping: True Size	3.3.10.A7. SCALE/MODI manual			15
2.2.a.C Mapping Scavenger Hunt	3.3.10.A7. SCALE/MODI manual			20
2.2.c.A Mapping: Topography	3.3.10.A7. SCALE/MODI manual			15
2.3 Minerals	3.3.10.A1. Describe the rock cycle and the processes that are res			
2.3.a.A Mineral Identification	3.3.10.A1. Describe the r manual			40
2.4 Rock Cycle	3.3.10.A1 Describe the rock cycle and the processes that are resp			
2.4.a Minerals and Rocks Quiz	3.3.10.A1 Describe the r auto			15
2.4.b Rock the Cycle	3.3.10.A1 Describe the r manual			30
3.1 Plate Tectonics	3.3.10.A1. Relate plate tectonics to both slow and rapid changes i			
3.1.a Plate Tectonics Quiz	3.3.10.A1. Relate plate t auto			15
3.1.b Google Earth Plate Boundaries	3.3.10.A1. Relate plate t manual			30
3.2 Earthquakes	3.3.10.A1. Explain how the Earth is composed of a number of dyn			
3.2.a Locating Epicenter Part 1	3.3.10.A1. Explain how tl manual			40
3.2.b Locating the Epicenter Part 2	3.3.10.A1. Explain how tl manual			30
4.1 Volcanoes	3.3.10.A1. Relate plate tectonics to both slow and rapid changes i			
4.1.a Volcano Explosions	3.3.10.A1. Relate plate t manual			40
4.2 Mountains	3.3.10.A1. Explain how the Earth is composed of a number of dyn			
4.2.a Mountains Quiz	3.3.10.A1. Explain how tl auto			20
4.2.b Quarter 1 Exam	auto			40

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Really cool to see another one! I hope the kids are enjoying it. Academic/Alternate students. Maybe ask Galen to share a strong wording on one slide. I saw "Earth and Space" for parts 10, 13, 14, 15, than the CP or A version. Was that on purpose?

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- Essential questions should be more higher order thinking

Teacher Notes Developer R



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Lesson / Assignment Name	Standards used	Grading type	Points
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Response to n Teacher Notes Developer R

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PART 12	Complete	#REF!	#REF!

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PART 16	Complete	#REF!	#REF!

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Response to n Teacher Notes Developer R

Quarter	Part	Concept	Standard	NGSS
1	1	The Scientific Method and Investigation	<p>"3.2: Physical Sciences: Chemistry and Physics</p> <p>3.2.P.B7 Interpret results of experimental research to predict new information, propose additional investigable questions, or advance a solution."</p> <p>3.2.P .B1. Differentiate among translational motion, simple harmonic motion, and rotational motion in terms of position, velocity, and acceleration.</p> <p>3.2.10.B1. Analyze the relationships among the net forces acting on a body, the mass of the body, and the resulting acceleration using Newton's Second Law of Motion.</p> <p>3.2.10.B1 Use Newton's Third Law to explain forces as interactions between bodies.</p> <p>3.2.10.B2.d Explain the relationships between work and power.</p> <p>3.2.C.B3.Describe the law of conservation of energy.</p> <p>3.2.10.B2. Explain how the overall energy flowing through a system remains constant.</p>	<p>HS-PS2-1 Motion and Stability: Forces and Interactions</p> <p>Analyze data to support the claim that Newton's second law of motion describes the mathematical relationship among the net force on a macroscopic object, its mass, and its acceleration.</p> <p>HS-PS4-1 Waves and their Applications in Technologies for Information Transfer</p> <p>Use mathematical representations to support a claim regarding relationships among the frequency, wavelength, and speed of waves traveling in various media.</p>
	2	Measurements and Conversions		
	3	Motion and Force		
	4	Work and Energy		
2	5	Matter	<p>3.2.C.A. CHEMISTRY 3.2.C.A1. Differentiate between physical properties and chemical properties.</p> <p>3.2.C.A4. Predict how combinations of substance can result in physical and/or chemical changes.</p> <p>3.2.C.A1. Differentiate between physical properties and chemical properties.</p> <p>3.2.C.A5. Identify the major components (protons, neutrons, and electrons) of the nuclear atom and explain how they interact.</p> <p>3.2.C.A1 Explain the relationship of an element's position on the periodic table to its atomic number, ionization energy, electronegativity, atomic size, and classification of elements.</p> <p>3.2.C.A2. Compare the electron configurations for the first twenty elements of the periodic table. Relate the position of an element on the periodic table to its electron configuration and compare its reactivity to the reactivity of other elements in the table.</p> <p>3.2.C.A2.Explain how atoms combine to form compounds through both ionic and covalent bonding. Predict chemical formulas based on the number of valence electrons. Draw Lewis dot structures for simple molecules and ionic compounds. Predict the chemical formulas for simple ionic and molecular compounds. Draw Lewis dot structures for simple molecules and ionic compounds. Predict the chemical formulas for simple ionic and molecular compounds.</p> <p>3.2.12.A4. Describe the interactions between acids and bases.</p>	<p>HS-PS1-1 Matter and its Interactions</p> <p>Use the periodic table as a model to predict the relative properties of elements based on the patterns of electrons in the outermost energy level of atoms.</p> <p>HS-PS1-1 Matter and its Interactions</p> <p>Use the periodic table as a model to predict the relative properties of elements based on the patterns of electrons in the outermost energy level of atoms.</p> <p>HS-PS1-7 Matter and its Interactions</p> <p>Use mathematical representations to support the claim that atoms, and therefore mass, are conserved during a chemical reaction.</p>
	6	Atomic Structure and the PTE		
	7	Chemical Bonding Ionic and Covalent Bonding		
	8	Chemical Reactions and Acids/Bases		
	9	living systems	<p>Science LS.A.1.1 Explain the characteristics of life common to all organisms.</p> <p>Science LS.BIO.A.1.1 Describe the common characteristics of life.</p> <p>Science LS.A.4.1 Recognize that all organisms are composed of cells and that many organisms are unicellular and must carry out all life functions in one cell.</p> <p>Science LS.A.5.1 Explain how the cell is the basic structural and functional unit of living things.</p> <p>Science LS.A.6.1 Identify the levels of organization from cell to organism.</p> <p>Science LS.A.5.1 (Grades 10) Relate life processes to sub-cellular and cellular structures to their functions.</p> <p>Science LS.BIO.A.5.1 (Grades 9-12) Relate the structure of cell organelles to their function (energy capture and release, transport, waste removal, protein synthesis, movement, etc).</p> <p>Science LS.A.7.2 (Grades 10) Explain how cells store and use information to guide their functions.</p> <p>Science LS.BIO.B.1.1 (Grades 9-12) Explain that the information passed from parents to offspring is transmitted by means of genes which are coded in DNA molecules</p>	<p>HS-LS1-1 From Molecules to Organisms: Structures and Processes</p> <p>Construct an explanation based on evidence for how the structure of DNA determines the structure of proteins which carry out the essential functions of life through systems of specialized cells.</p> <p>HS-LS1-2 From Molecules to Organisms: Structures and Processes</p> <p>Develop and use a model to illustrate the hierarchical organization of interacting systems that provide specific functions within multicellular organisms.</p> <p>HS-LS1-4 From Molecules to Organisms: Structures and</p>
	10	cell structure and function		

3	11	genetics	<p>transmitted by means of genes which are coded in DNA molecules.</p> <p>LS.BIO.A.1.2 (Grades 9-12) Compare and contrast the cellular structures and degrees of complexity of prokaryotic and eukaryotic organisms.</p> <p>BIO.B.2.1 Describe how the process of meiosis results in the formation of haploid gametes and analyze the importance of meiosis in sexual reproduction.</p> <p>BIO.B.1.1 Explain that the information passed from parents to offspring is transmitted by means of genes which are coded in DNA molecules.</p>	<p>HS-LS1-4 From Molecules to Organisms: Structures and Processes</p> <p>Use a model to illustrate the role of cellular division (mitosis) and differentiation in producing and maintaining complex organisms.</p> <p>HS-LS1-5 From Molecules to Organisms: Structures and Processes</p>
	12	organization of life	<p>BIO.A.4.1 Summarize the stages of the cell cycle.</p> <p>BIO.A.4.2 Examine how interactions among the different molecules in the cell cause the distinct stages of the cell cycle which can also be influenced by other signaling molecules.</p> <p>BIO.A.4.3 Explain the role of mitosis in the formation of new cells and its importance in maintaining chromosome number during asexual reproduction.</p>	<p>Use a model to illustrate how photosynthesis transforms light energy into stored chemical energy.</p> <p>HS-LS1-7 From Molecules to Organisms: Structures and Processes</p> <p>Use a model to illustrate that cellular respiration is a chemical process whereby the bonds of food molecules and oxygen</p>
4	13	Biodiversity and Climate change	<p>4.1.10.D Environment and Ecology Research practices that impact biodiversity in specific ecosystems.</p> <p>4.1.10.F Environmental and Ecology Compare and contrast scientific theories. Know that both direct and indirect observations are used by scientists to study the natural world and universe.; Identify questions and concepts that guide scientific investigations.; Formulate and revise explanations and models using logic and evidence.; Recognize and analyze alternative explanations and models.</p>	<p>HS-LS2-2 Ecosystems: Interactions, Energy, and Dynamics</p> <p>Use mathematical representations to support and revise explanations based on evidence about factors affecting biodiversity and populations in ecosystems of different scales.</p>
	14	Watersheds	<p>4.2.10.A Environment and Ecology Examine the interactions between abiotic and biotic factors within a watershed.</p> <p>4.2.10.B Environment and Ecology Examine how human interactions impact wetlands and their surrounding environments</p>	<p>HS-LS2-3 Ecosystems: Interactions, Energy, and Dynamics</p> <p>Construct and revise an explanation based on evidence for the cycling of matter and flow of energy in aerobic and anaerobic conditions.</p>
	15	Resources renewable and non renewable	<p>4.2.10.C Environment and Ecology Explain the relationship between water quality and the diversity of life in a freshwater ecosystem.</p> <p>4.3.10.A Environment and Ecology Evaluate factors affecting the use of natural resources.</p> <p>4.3.10.B Environment And Ecology Analyze how humans manage and distribute natural resources.</p>	<p>HS-LS2-6 Ecosystems: Interactions, Energy, and Dynamics</p> <p>Evaluate the claims, evidence, and reasoning that the complex interactions in ecosystems maintain relatively consistent numbers and types of organisms in stable conditions, but changing conditions may result in a new ecosystem.</p>
	16	Pollution	<p>4.5.10.C Environment and Ecology Analyze realworld data and explain how point and non-point source pollution can be detected and eliminated.</p> <p>4.5.10.E Environment and Ecology Describe the impact of occupational exposure to pollutants.</p>	<p>HS-LS2-7 Ecosystems: Interactions, Energy, and Dynamics</p> <p>Design, evaluate, and refine a solution for reducing the impacts of human activities on the environment and biodiversity.*</p>

DEVELOPER**COMPLETION STATUS STATUS**

PART 1 Complete

PART 2 Complete

PART 3 Complete

PART 4 Complete

Lesson / Assignment Name**Standards used****Module 1- The Scientific Method and Investigation**

1.1 What is Science?	3.2: Physical Sciences: Chemistry and Physic
1.1.a What is Science Practice	
1.1.a What is Science? Forum Post	3.2: Physical Sciences: Chemistry and Physic
1.1.b What is Science? Forum Post	
1.2 Hypothesis, Theory, and Law	3.2: Physical Sciences: Chemistry and Physic
1.2.a Hypothesis, Theory, and Law Frayer Models	
1.3 The Scientific Method	3.2: Physical Sciences: Chemistry and Physic
1.3.a Scientific Method Crossword	3.2: Physical Sciences: Chemistry and Physic
1.3.b Identifying Variables	
1.4 Graphing Analysis	3.2: Physical Sciences: Chemistry and Physic
1.4.a BrainPOP Graphs	
1.4.b Part 1 Quiz	

Module 2- Measurements and Conversions

2.1 The Metric System	3.2: Physical Sciences: Chemistry and Physic
2.1.a BrainPOP Metric Units	
2.1.b Metric Mnemonic Device	
2.2 Unit Conversions	3.2: Physical Sciences: Chemistry and Physic
2.2.a Metric Conversions	
2.2.b Conversions	
2.3 Accuracy and Precision	3.2: Physical Sciences: Chemistry and Physic
2.3.a BrainPOP Precision and Accuracy	
2.3.b Accuracy and Precision Frayer Models	
2.4 Scientific Notation	3.2: Physical Sciences: Chemistry and Physic
2.4.a Scientific Notation Practice	
2.4.b Part 2 Quiz	

Module 3- Motion and Force

3.1 Motion	3.2.P .B1.Differentiate among translational m
3.1.a Part 3 Vocabulary Check	
3.1.b BrainPOP- Acceleration	
3.1.c Speed and Acceleration	
3.2 Forces	3.2.10.B1. Analyze the relationships among tl

3.2.a Net Force

3.3 Newton's Laws of Motion

3.3.a BrainPOP Newton's Laws of Motion

3.3.b Newton's Laws Practice

3.3.c Part 3 Quiz

3.2.10.B1. Analyze the relationships among tl

Module 4- Work and Energy

4.1 Work and Power

4.1.a Part 4 Vocabulary Crossword- 10

4.1.b Calculating Work and Power- 30

3.2.10.B2.d Explain the relationships between

4.2 Forms of Energy

4.2.a BrainPOP- Forms of Energy

4.2.b Energy Conversions

3.2.C.B3.Describe the law of conservation of

4.3 Quarter 1 Review

4.3.a Quarter 1 Review-15 (screenshots of h5p's)

4.3.b Quarter 1 Exam- 30

REVIEWED? PART NOTES:

Complete	Done
Complete	Done
Complete	Done
Complete	• I made the quiz spread over 2 pages to avoid any time out by the time st

Grading type	Points	500	Points in CR:	0	Outside links used
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cs	3.2.P.B7	Compare and contrast scientific theories.	Identify questions and concepts that guide scientific i	
	auto			15
cs	3.2.P.B7	Compare and contrast scientific theories.	Identify questions and concepts that guide scientific i	
	manual			25
cs	3.2.P.B7	Compare and contrast scientific theories.	Identify questions and concepts that guide scientific i	
	manual			20
cs	3.2.P.B7	Compare and contrast scientific theories.	Identify questions and concepts that guide scientific i	
	manual			10
	manual			10
cs	3.2.P.B7	Formulate and revise explanations and models using logic and evidence.	Recognize and analyz	
	manual			10
	auto			30
cs	3.2.P.B7	Interpret results of experimental research to predict new infc	https://www.ck12.org/c/physical-scie	
	manual		https://www.brainpop.com/math/geo	10
	manual			10
cs	3.2.P.B7	Interpret results of experimental research to predict new infc	http://www.purplemath.com/modules	
	manual			25
	auto			10
cs	3.2.P.B7	Interpret results of experimental research to predict new infc	https://www.mathsisfun.com/accura	
	manual		https://www.brainpop.com/science/s	10
	manual			20
cs	3.2.P.B7	Interpret results of experimental research to predict new infc	https://www.ck12.org/c/physical-scie	
	auto			20
	auto			30
		otion, simple harmonic motion, and rotational motion in terms of position, v	https://www.ck12.org/c/physical-scie	
	manual			10
	manual		https://www.brainpop.com/science/r	10
	manual			25
		he net forces acting on a body, the mass of the body, and the resulting acc	https://www.ck12.org/c/physical-scie	

manual 25

he net forces acting on a body, the mass of the body, and the resulting acceleration <https://www.grc.nasa.gov/www/K-12>

manual 10 <https://www.brainpop.com/science/r>

auto 20

both 30

work and power. <https://www.ck12.org/c/physical-science>

manual 10

manual 30

energy.3.2.10.B2. Explain how the overall energy flowing through a system <https://www.ck12.org/c/physical-science>

manual 10 <https://www.brainpop.com/science/e>

manual 20

manual 15

both 30

DEVELOP

RESPONSE

- Thank you
- questions
- main topics

students get

Videos Files Real Reviews

✓	✓	✓	✓
	✓	✓	✓
investigation	✓	✓	✓
	✓	✓	✓
✓	✓	✓	✓
	✓	✓	✓
✓	✓	✓	✓
	✓	✓	✓
✓	✓	✓	✓
	✓	✓	✓
	✓	✓	✓
	✓	✓	✓
✓	✓	✓	✓
metryandr	✓	✓	✓
	✓	✓	✓
			✓
✓	✓	✓	✓
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		✓	✓
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cientificinq	✓	✓	✓
	✓	✓	✓
✓	✓	✓	✓
	✓	✓	✓
	✓	✓	✓
nce/motion	✓	✓	✓
			✓
otionsforc	✓	✓	✓
	✓	✓	
nce/combir	✓	✓	✓

✓ ✓ ✓

✓ ✓ ✓ ✓

[otionsfor](#) ✓ ✓ ✓

✓ ✓ ✓

✓ ✓ ✓

nce/power/ ✓ ✓ ✓

✓ ✓ ✓

✓ ✓ ✓

✓ ✓ ✓ ✓

[nergy/form](#) ✓ ✓ ✓

✓ ✓ ✓

✓ ✓ ✓

✓ ✓ ✓

✓ ✓ ✓

Notes

- Great use of the Frayer Model in this context.

- Great essential questions.

diagram says 200 N to the right and 30 N to the left, which would mean the overall force

them so the students can read them without scrolling?

zones, so everything was turning up as incorrect. I put in the answers that I think they

Response to notes

Teacher Not Developer Respo

option changed to 170 N right

I can't figure out how to get the images from scrolling. I will contact ISD.

updated- thank you

	DEVELOPER	
COMPLETION STATUS	STATUS	REVIEWED?
PART 5	Complete	Complete
PART 6	Complete	Complete
PART 7	Complete	Complete
PART 8	Complete	Complete

Lesson / Assignment Name	Standards used	Grading type
--------------------------	----------------	--------------

Part 5

5.1 Chemisty Is What Matters	3.2.C.A. CHEMISTRY	3.2.C.A1. Different
5.1.a Quizlet: Matter Vocabulary		manual
5.1.b Properties of Matter Assignment		manual
5.2 Atoms, Elements, and Compounds	3.2.C.A. CHEMISTRY	3.2.C.A1. Different
5.2.a Atoms, Elements, and Compounds Assignment		manual
5.3 Physical and Chemical Changes	3.2.C.A. Chemistry	3.2.C.A1 Differentiate
5.3.a Quizlet: Physical and Chemical Changes Vocab		manual
5.3.b Physical and Chemical Changes Assignment		manual
Part 5 Quiz		auto

Part 6

6.1The Mighty Atom	3.2.C.A. CHEMISTRY	3.2.C.A5. Identify
6.1.a Quizlet: Atomic Structure		manual
6.1.b Atomic Structure		manual
6.2 The Periodic Table of Elements	3.2.C.A. CHEMISTRY	3.2.C.A1 Explain
6.2.a Periodic Table Scavenger Hunt		manual
6.3 Electrons: It's All About Attraction	3.2.C.A. CHEMISTRY	3.2.C.A2. Compa
6.3.a Bohr Diagram Practice		manual
6.3.b Part 6 Quiz		auto

Part 7

7.1 Chemical Bonds: The Real Attraction	3.2.C.A. CHEMISTRY	3.2.C.A2.Explain
7.2 Ionic Bonding	3.2.C.A. CHEMISTRY	3.2.C.A2.Explain
7.2.a Ionic Bond Gizmo		manual
7.3 Covalent Bonding	3.2.C.A. CHEMISTRY	3.2.C.A2.Explain
7.3.a Quizlet: Chemical Bonding		manual
7.3.b Covalent Bonding Assignment		manual
7.3.c Quiz Part 7		auto

Part 8

8.1 Chemical Reactions	3.2.C.A. CHEMISTRY	3.2.C.A4. Predict
8.1.a Quizlet: Chemical Reaction		manual
8.1.b Chemical Equations Assignment		manual
8.2 Acids and Bases	3.2.A. Chemistry: 3.2.12.A4.	Describe the
8.2.a pH Assignment		manual
8.2.b pH Dilution Lab		manual
8.2.c Part 8 Quiz		auto

PART NOTES:

RESPONS

(5.1) Please add H5P in Example 1. Remove Example 1, 2

(6.1) Please check the vocabulary, not all in the box. Please

(7.1) Please check right alignment of text.(7.2) Please remo

(8.1) Please check vocabulary, not all in box. Please add H

Points 500 Points in CR: Outside links u: Vide Files Rea Revi

		✓	✓	
iate between physical properties and chemi	http://www.chem4	✓	✓	✓
10		✓	✓	✓
30		✓	✓	✓
iate between physical properties and chemi	https://www.ck12.org/	✓	✓	✓
25		✓	✓	✓
iate between physical properties and chemical	Physical Changes: ht	✓	✓	✓
10		✓	✓	✓
25		✓	✓	✓
25			✓	✓

the major components (protons, neutro	https://www.ck12.org/	✓	✓	✓
10		In Part	✓	✓
25		✓	✓	✓
the relationship of an element's positio	https://www.ck12.org/	✓	✓	✓
40		✓	✓	✓
re the electron configurations for the firs	https://www.ck12.org/	✓	✓	✓
25		✓	✓	✓
25			✓	✓

how atoms combine to form compounds	https://www.ck12.org/	✓	✓	✓
how atoms combine to form compounds	https://www.ck12.org/	✓	✓	✓
40		✓	✓	✓
how atoms combine to form compounds	https://www.ck12.org/	✓	✓	✓
10		In Part	✓	✓
40		✓	✓	✓
25		✓	✓	✓

how combinations of substances can re:	https://www.ck12.org/	✓	✓	✓
10		In Part	✓	✓
30		✓	✓	✓
interactions between acids and bases.	https://www.ck12.org/	✓	✓	✓
10		✓	✓	✓
30		✓	✓	✓
25			✓	✓

<http://www.ascd.org/publications/books/109004/chapters/What-Makes-a-Question->

- Your essential questions should be more HOT - review this link:

Essential questions (see above)

Essential questions (see above)

Teacher Not Developer Respo

[Redacted]

[Redacted]

[Redacted]

COMPLETION STATUS	DEVELOPER STATUS	REVIEWED?
PART 9	Complete	Complete
PART 10	In Progress	
PART 11	In Progress	
PART 12	In Progress	

Lesson / Assignment Name	Standards used	Grading type
--------------------------	----------------	--------------

(9.1) Characteristics of Living Things	Science LS.A.1.1	Explain the characteri
9.1.a Characteristics of Life Lab	Science LS.A.1.1	Exj manual

(9.2) Interdependence of Living Things		
9.2.a Interdependence Quiz		auto
9.2.b symbiotic relationship lab		manual

(9.3) Organization of Living Things		
(9.3.a) Organization of Life Lab - 30pts	Science LS.A.1.1	Exj manual
(9.4) Evolution of Living Things	Science LS.A.5.1	(Grades 10) Relate life
(9.4.a) Finch Lab - 45pts		manual
(9.4.b) Part 9 quiz - 10 pts		auto

(10.1) Introduction to Cells	Science LS.BIO.B.1.1	(Grades 9-12) Ex
10.1.a Cells - Brain Pop quiz	Science LS.BIO.B.1.1	manual
(10.2) Eukaryotic and Prokaryotic Cells	LS.BIO.A.1.2	(Grades 9-12) Compare ar
(10.2.a) Microscope Lab - 50 pts	LS.BIO.A.1.2	(Grades manual
(10.3) Cell Organelles		
(10.3.a) Cell Structure Gizmo - xx pts		manual
(10.4) Membranes and movement		
(10.4.a) Cell membrane lab - xx pts		manual
(10.4.b) Part 10 quiz - 20 pts		auto

DNA & RNA quiz		
(11.1) DNA & RNA are they the the same thing?		
(11.2) Mitosis and Meiosis	BIO.B.2.1	Describe how the process of r
(11.2.a)Mitosis Gizmo - 30 pts	BIO.B.1.1	Explain that manual
(11.3.a)Meiosis Gizmo - 30 pts	BIO.B.1.1	Explain that manual
(11.4.a)Protein synthesis labeling - xx pts		
quiz		

(12.1) Introduction to Genetics		
12.1.a Genetics Vocab Quiz		auto
(12.2) Dominant & Recessive Traits and Punnett Squares		
12.2.a Genotypes and Phenotypes		both
(12.2.b) Mouse genetics Gizmo - 30 pts		manual
12.2.c Punnett Squares		manual
(12.3) Mutations and Biotechnologies		
(12.3.a) part 12 quiz		
Quarter 3 quiz		

PART NOTES:

RESPONSE

- 9.1.a - there is no file attached to the assignment (w
- 10.3.a and 10.4.a have no directions• Lesson stand:

Points	500 Points in CR:	Outside lii Vide File	Ready	Reviewed -
--------	-------------------	-----------------------	-------	------------

stics of life common to all organisms.Science LS.BIO.A.1.1 Describe th			✓	✓
30			✓	✓
			✓	✓
10			✓	✓
30			✓	✓
			✓	✓
30			✓	✓
Processes to sub-cellular and cellular structures to their functions.Scie			✓	✓
45			✓	✓
10			✓	✓

plain that the information passed from parents to offspring is transmitted by means			✓	✓
10				✓
and contrast the cellular structures and degrees of complexity of prokaryotic and euk			✓	✓
40				✓
				✓
30				✓
				✓
40				✓
15				

10				✓
				✓
meiosis results in the formation of haploid gametes and analyze the importance of n				✓
30				✓
30				✓
10				✓
15				✓

				✓
10				✓
				✓
10				✓
30				✓
30				✓
				✓
15				
20				

Notes

Can it be broken up?

- The worksheet is missing
- No answers to the mixed practice
- Avoid using true and false questions
- This seems like it would work better as an assignment after 9.1

Can it be broken up?

- This lab is flash based, which will make it tough for students moving forward. Is
- Missing interactive piece

layout.

- Missing overview
- Please add the PDF file
- Missing hook (it goes right into the explanation)
- Add more specific directions for the Gizmo
- Are there more citations?
- Add more specific directions on the page

- Missing vocab
- Your EQ's should be higher order thinking questions
- How are they being assessed on their understanding of Meiosis?

- Can they do this with the information provided in the lessons?

- The video is too long and needs to be broken down

- Missing standards
- Question 2 needs to have more structure for these learners

them in the Notebook file so that students can focus on showing their knowledge.

- There is no assessment after this, so what is the goal for this information?

Response to notes

Teacher Notes

Developer Respo

changed all the font using

added worksheet

Made interactive updated standardsmixed practice is done

XXXXX

redid this one totally

DONE

Done

PDF added

ahhh i did a whole rein tab thing and it disapeared!!!

Redid and again broke the tabs Sorry

done

done

added worksheets and directions

updated. Just neet the review questions fixed

done

done

Done. Just need review questions. SOrry I broke the tabs again

done

done

done

done

need to make questions

updated

done

need to redo questions

done

done

made a quiz to access DONE

done

done

	DEVELOPER	
COMPLETION STATUS	STATUS	REVIEWED?
PART 13	Complete	Complete
PART 14	Complete	Reviewed-see
PART 15	Complete	Complete
PART 16	Complete	Reviewed-see

Lesson / Assignment Name	Standards used	Grading type
--------------------------	----------------	--------------

Part 13- Biodiversity and Climate

13.1 Biodiversity	4.1.10.D Environment and Ecology	4.1.10.
13.2 Biodiversity Forum	4.1.10.D Environment and Ecology	4.1.10.
13.2.a Biodiversity Forum Post		manual
13.2.b Biodiversity Vocab check		auto
13.3 Biodiversity loss	4.1.10.D Environment and Ecology	4.1.10.
13.3.a Endangered Species		auto
13.4 Climate Change	4.1.10.D Environment and Ecology	4.1.10.
13.4.a Climate Change Time Machine		manual
13.4.b Climate Change Vocab check		auto

Part 14- Watersheds

14.1 Watersheds	4.2.10.A Environmnet and Ecology	4.2.10.F
14.1.b Watershed Forum post		manual
14.1.c Watershed Vocab check		auto
14.2 Stream water quality	4.2.10.B Environment and Ecology	4.2.10.G
14.2.a Macroinvertebrates		auto
14.3. Stormwater	4.2.10.A Environmnet and Ecology	4.2.10.F
14.3.a Stormwater awareness		manual
14.2.b Parts of a watershed		manual
14.3.c Water Footprint		manual

Part 15- Renewable/ Non Renewable Resources

15.1 Nonrenewable Resources	4.3.10.A Environment and Ecology	4.3.10.F
15.1.a Renewable Energy Forum		
15.1.b Renewable Energy Forum post		manual
15.2 Renewable Resources	4.3.10.A Environment and Ecology	4.3.10.F
15.2.a Resources Vocab Check		auto
15.2.b Renewable and Nonrenewable Energy Sources		manual
15.2.c BrainPOP Energy Sources		manual
15.3 Environmental Impact	4.3.10.A Environment and Ecology	4.3.10.F
15.3.a BrainPOP Solar Energy		manual

Part 16- Pollution

16.1 Air Pollution	4.5.10.C Environment and Ecology	4.5.10.I
16.1.a Air pollution vocab check		auto
16.1.c Ted-ED The science of smog		auto

16.1.b BrainPOP Air Pollution	manual
16.2 Marine Pollution	4.5.10.C Environment and Ecology4.5.10.I
16.2.a Pollution Forum	
16.2.b Pollution forum post	manual
16.2.c BrainPOP Ocean Currents	manual
16.2.d Marine debris poster	manual
16.3.a Quarter 4 Review Sheets	manual
16.3.b Quarter 4 Exam	auto

PART NOTES:

Done

I wasn't sure if this was supposed to just be a picture: <https://h5p.org/node/274039>

#REF!

Quarter 4 is short 30 points. I didn't end up using 2 videos, can you verify I didn't miss putting

Points 500 Points in CR: Outside links Videos uploaded to Wistia

.F Environmental and Ecology

.F Environmental and Ecology

25

20

.F Environmental and Ecology

25

<https://newsela.com/read/elem-es-american-bison/id/37852>

.F Environmental and Ecology

30

<https://climate.nasa.gov/interactives/climate-time-machine>

10

3 Environment and Ecology4.2.10.C Environment and Ecology4.2.10.D Environment and Ecology

25

15

C Environment and Ecology4.2.10.D Environment and Ecology

15

3 Environment and Ecology4.2.10.C Environment and Ecology4.2.10.D Environment and Ecology

20

25

15

<https://www.watercalculator.org/>

3 Environment And Ecology

25

3 Environment And Ecology

26

35

10

<https://www.brainpop.com/science/seeall/>

3 Environment And Ecology

10

<https://www.brainpop.com/science/seeall/>

E Environment and Ecology4.5.10.F Environment and Ecology

24

10

10

<https://www.brainpop.com/science/seeall/>

E Environment and Ecology4.5.10.F Environment and Ecology

25

10

<https://www.brainpop.com/science/seeall/>

30

30

30

0

DEVELOPER

RESPONSE

made all changes uploaded to server

Yes it is just a picture- it can be put in

lessons are from Sci8 part 9

The 2 videos were for the resources s

Files on serv Ready for Revi Reviewed - Kathl Notes

Response to notes

Teacher Notes

Developer Response

PA Core Standards	KEY STONE: Module	Assessment Anchor	Anchor Descriptor	Eligible Content	Enhanced Standards	NGSS
	Module B	BIO.B.2.1	Compare Mendelian and non-Mendelian patterns of inheritance.	BIO.B.2.1.1 Describe and/or predict observed patterns of inheritance (i.e., dominant, recessive, co-dominance, incomplete dominance, sex-linked, polygenic, and multiple alleles). BIO.B.2.1.2 Describe processes that can alter composition or number of chromosomes (i.e., crossing-over, nondisjunction, duplication, translocation, deletion, insertion, and inversion).	3.1.B.B5 3.1.B.B1 3.1.B.B2 3.1.B.B3 3.1.C.C2	HS-LS1-1 From Molecules to Organisms: Structures and Processes Construct an explanation based on evidence for how the structure of DNA determines the structure of proteins which carry out the essential functions of life through systems of specialized cells. HS-LS3-1 Heredity: Inheritance and Variation of Traits Ask questions to clarify relationships about the role of DNA and chromosomes in coding the instructions for characteristic traits passed from parents to offspring.
	Module B	BIO.B.1.2	Explain how genetic information is inherited.	BIO.B.1.2.1 Describe how the process of DNA replication results in the transmission and/or conservation of genetic information. BIO.B.1.2.2 Explain the functional relationships between DNA, genes, alleles, and chromosomes and their roles in inheritance.	3.1.B.B1 3.1.B.B3 3.1.B.B5 3.1.B.C2 3.1.C.C2 3.1.B.B1 3.1.B.B5 3.1.B.B2 3.1.B.B3 3.1.C.C2	
	Module B	BIO.B.2.1	Compare Mendelian and non-Mendelian patterns of inheritance.	BIO.B.2.1.1 Describe and/or predict observed patterns of inheritance (i.e., dominant, recessive, co-dominance, incomplete dominance, sex-linked, polygenic, and multiple alleles). BIO.B.2.1.2 Describe processes that can alter composition or number of chromosomes (i.e., crossing-over, nondisjunction, duplication, translocation, deletion, insertion, and inversion).	3.1.B.B5 3.1.B.B1 3.1.B.B2 3.1.B.B3 3.1.C.C2	HS-LS3-1 Heredity: Inheritance and Variation of Traits Ask questions to clarify relationships about the role of DNA and chromosomes in coding the instructions for characteristic traits passed from parents to offspring.
		BIO.B.2.2	Explain the process of protein synthesis (i.e., transcription, translation).	BIO.B.2.2.1 Describe how the processes of transcription and translation are similar in all organisms.	3.1.B.B1 3.1.B.B3 3.1.B.B5 3.1.C.B3 3.1.C.C2	
	module B	BIO.B.3.1	Explain the mechanisms of evolution.	BIO.B.3.1.1 Explain how natural selection can impact allele frequencies of a population. 3.1.B.C1 BIO.B.3.1.2 Describe the factors that can contribute to the development of new species (e.g., isolating mechanisms, genetic drift, founder effect, migration). BIO.B.3.1.3 Explain how genetic mutations may result in genotypic and phenotypic variations within a population.	3.1.B.C1 3.1.B.C2 3.1.B.B1	HS-LS3-2 Heredity: Inheritance and Variation of Traits Make and defend a claim based on evidence that inheritable genetic variations may result from (1) new genetic combinations through meiosis, (2) viable errors occurring during replication, and/or (3) mutations caused by environmental factors. HS-LS3-3 Heredity: Inheritance and Variation of Traits Apply concepts of statistics and probability to explain the variation and distribution of expressed traits in a population.
	Module B	BIO.B.2.3	Apply scientific thinking, processes, tools, and technologies in the study of genetics.	BIO.B.2.4.1 Explain how genetic engineering has impacted the fields of medicine, forensics, and agriculture (e.g., selective breeding, gene splicing, cloning, genetically modified organisms, gene therapy).	3.1.B.B4 4.4.7.A 4.4.10.A 4.4.12.A 4.4.7.B 4.4.10.B 4.4.12.B	
	Module B	BIO.B.2.4	Apply scientific thinking, processes, tools, and technologies in the study of genetics.	BIO.B.2.4.1 Explain how genetic engineering has impacted the fields of medicine, forensics, and agriculture (e.g., selective breeding, gene splicing, cloning, genetically modified organisms, gene therapy).	3.1.B.B4 4.4.7.A 4.4.10.A 4.4.12.A 4.4.7.B 4.4.10.B 4.4.12.B	

	Module B	BIO.B.2.5	Apply scientific thinking, processes, tools, and technologies in the study of genetics.	BIO.B.2.4.1 Explain how genetic engineering has impacted the fields of medicine, forensics, and agriculture (e.g., selective breeding, gene splicing, cloning, genetically modified organisms, gene therapy).	3.1.B.B4 4.4.7.A 4.4.10.A 4.4.12.A 4.4.7.B 4.4.10.B 4.4.12.B	<p>HS-LS4-2 Biological Evolution: Unity and Diversity</p> <p>Construct an explanation based on evidence that the process of evolution primarily results from four factors: (1) the potential for a species to increase in number, (2) the heritable genetic variation of individuals in a species due to mutation and sexual reproduction, (3) competition for limited resources, and (4) the proliferation of those organisms that are better able to survive and reproduce in the environment.</p>
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COMPLETION STATUS	DEVELOPER	ISD				DEVELOPER		
	STATUS	REVIEWED?	PART NOTES:		RESPONSE			
PART 1	Complete	#REF!	#REF!					
PART 2	Complete	#REF!	#REF!					
PART 3	Complete	#REF!	#REF!					
PART 4	Complete	#REF!	#REF!					
Lesson / Assignment Name	Standards used	Grading type	Points	460	Points in CF	Outside Video Files	Read	Review
1.1 Genetic Traits	3.1.B.B1. Explain that the information passed from parents to offspring is transmitted					http://www.dnafb.org/2/problem.htm		✓
1.1.a/1.1.b What's in Your Genes Reading 1	3.1.B.B1. Explain that the	manual		40				✓
1.2 Genes and Genomes	3.1.B.B1. Explain that the information passed from parents to offspring is transmitted by means of genes which are coded							✓
1.2.a Genotype vs. Phenotype Worksheet	3.1.B.B1. Explain that the	manual		10				✓
1.3 Mendel & his Peas								✓
1.3.b Intro to Genetics Quiz		auto		10				✓
1.3.c Genetic Trait Myths		manual		35		http://udel.edu/~mcdonald/mythintro		✓
1.4 Punnett Squares	BIO.B.1.2.1 Describe how the process of DNA replication results in the transmission					https://www.ck12.org/biology/mendel		✓
1.4.a Case Study Mendel	BIO.B.1.2.1 Describe how	manual		35				✓
2.1 Beyond Mendel	Biology Anchor: BIO.B.2.1.1 Describe and/or predict observed patterns of inheritance					https://www.ck12.org/biology/non-me		✓
2.1.a What's in Your Genes Reading 2	Biology Anchor: BIO.B.2.1	manual		40				✓
2.1.c Non-Mendelian Traits	Biology Anchor: BIO.B.2.1	manual		20				✓
2.2 Sex-Linked Inheritance	3.1.B.B1. Explain that the information passed from parents to offspring is transmitted					https://learn.genetics.utah.edu/conte		✓
2.2.a Pigeon Genetics	3.1.B.B1. Explain that the	manual		20		https://learn.genetics.utah.edu/conte		✓
2.3 Inheritance of mitochondrial and chloroplast DNA								✓
2.3.a Mitochondrial DNA Case Study		manual						✓
2.3.b Part 2 Quiz		auto		15				✓
3.1 DNA Structure & Replication								✓
3.1.b What's in Your Genes Reading 3		manual		40				✓
3.1.c DNA Extraction Lab								✓
3.2 Central Dogma								✓
3.3 Protein Synthesis								✓
3.3.a Protein Synthesis Gizmo		manual		35				✓
3.4 Gene Mutations								✓
3.5 Chromosomal Mutations								✓
3.5.a DNA, Proteins, and Mutations		manual		20				✓
3.5.b Case Study Sickle Cell				25				✓
4.1 Hardy-Weinberg Equilibrium								✓
4.1.b What's in Your Genes Reading		manual		40				✓

Notes	Response to notes	Teacher Notes	Developer Response				
- Missing Summary/Tips and Mixed Practice							
the book. There is still a "Get to Know you Forum" and							
thinking questions, and not easily answered.							
Standards, Citations							
section of the video looks like it needs to be adjusted.							
changing it for the reading assignment. Unless it is a							
- Missing citations, resources, mixed practice, summary							
ISD) **Not sure what needs to be cleaned up by ISD							
into a Pages document and uploaded the PDF version							
traits? Maybe below the text (which is fine to keep,							
copied and pasted. Make sure you are summarizing							
- I don't see the forum this links to.							
the new browser (we found out about it in the fall, so							
- Add information to the Prior Knowledge							
guessing that doesn't need to be in there? Also, make							
- Missing info regarding the hook							
- Missing info regarding the hook							
- Add PDF version							
- Missing info regarding hook							
- It looks like the numbering is off here							

	DEVELOPER	ISD	DEVELOPER
COMPLETION STATUS	STATUS	REVIEWED?	PART NOTES:
PART 5	Not Started	#REF!	#REF!
PART 6	Not Started	#REF!	#REF!
PART 7	Not Started	#REF!	#REF!
PART 8	Not Started	#REF!	#REF!

Lesson / Assignment Name	Standards used	Grading type	Points	0	Points in CR:	0	Outside links	Videos upload	Files on server
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5.1 Epigenetics



Ready for Revi Reviewed - Kat Notes Response to n Teacher Notes Developer R

- The Hank Green video does not have sound

Part	Concept	KEY STONE: Module	Assessment Anchor	Anchor Descriptor	Eligible Content	Enhanced Standards	PA: Standard Area	Standard	Assessment Anchor2	Anchor Descriptor2	Eligible Content2	NGSS
1	Scientific Method						3.2: Physical Sciences: Chemistry and Physics	3.2.P.B7	Compare and contrast scientific theories.	Identify questions and concepts that guide scientific investigations.		
1	Graphs, OPTICS						3.2: Physical Sciences: Chemistry and Physics	3.2.P.B7	Recognize and analyze alternative explanations and models.			HS-PS1-4. Develop a model to illustrate that the release or absorption of energy from a chemical reaction system depends upon the changes in total bond energy.
2	Units						3.2: Physical Sciences: Chemistry and Physics	3.2.P.B7	Explain the importance of accuracy and precision in making valid measurements.			CCSS.MATH.CONTENT.HSN.Q.A.1 Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.
2	Conversions						3.2: Physical Sciences: Chemistry and Physics	3.2.P.B7	Interpret results of experimental research to predict new information, propose additional investigable questions, or advance a solution.			
3	Wavelengths and Reflections						3.2: Physical Sciences: Chemistry and Physics	Standard - 3.2.P.B5	Describe the causes of wave frequency, speed, and wave length.	Explain how waves carry information from remote sources that can be detected and interpreted.		HS-PS2-1 Motion and Stability: Forces and Interactions Analyze data to support the claim that Newton's second law of motion describes the mathematical relationship among the net force on a macroscopic object, its mass, and its acceleration. HS-PS4-1 Waves and their Applications in Technologies for Information Transfer Use mathematical representations to support a claim regarding relationships among the frequency, wavelength, and speed of waves traveling in various media.
4	Energy						3.2: Physical Sciences: Chemistry and Physics	Standard - 3.2.P.B5	Explain how waves transfer energy without transferring matter.			HS-PS2-2 Motion and Stability: Forces and Interactions Use mathematical representations to support the claim that the total momentum of a system of objects is conserved when there is no net force on the system. HS-PS3-1 Energy Create a computational model to calculate the change in the energy of one component in a system when the change in energy of the other component(s) and energy flows in and out of the system are known.
5	Matter, Atoms, Elements, and Compounds						3.2: Physical Sciences: Chemistry and Physics	CHEM.A Structure and Properties of Matter 3.2.C.A2 Explain how atoms combine to form compounds through both ionic and covalent bonding.	CHEM.A.2 Atomic Structure and the Periodic Table CHEM.A.1 Properties and Classification of Matter	CHEM.A.2.1 Explain how atomic theory serves as the basis for the study of matter. CHEM.A.1.1 Identify and describe how observable and measurable properties can be used to classify and describe matter and energy.	CHEM.A.2.1.1 Describe the evolution of atomic theory leading to the current model of the atom based on the works of Dalton, Thomson, Rutherford, and Bohr. CHEM.A.1.1.1 Classify physical or chemical changes within a system in terms of matter and/or energy.	HS-PS1-1 Matter and its Interactions Use the periodic table as a model to predict the relative properties of elements based on the patterns of electrons in the outermost energy level of atoms. HS-PS1-1 Matter and its Interactions Use the periodic table as a model to predict the relative properties of elements based on the patterns of electrons in the outermost energy level of atoms.
6	Properties of Water and Acids & Bases						3.2: Physical Sciences: Chemistry and Physics	3.2.10.A1 Explain the unique properties of water (polarity, high boiling point, forms hydrogen bonds, high specific heat) that support life on Earth.	CHEM.B.1 The Mole and Chemical Bonding	CHEM.B.1.3 Explain how atoms form chemical bonds.	CHEM.B.1.3.3 Use illustrations to predict the polarity of a molecule.	

7	Carbon and Chemical Reactions					3.2: Physical Sciences: Chemistry and Physics	3.2.C.A2 Explain how atoms combine to form compounds through both ionic and covalent bonding BIO.A.Cells and Cell Processes	BIO.A.2.The Chemical Basis for Life CHEM.B.2 Chemical Relationships and Reactions	BIO.A.2.2 Describe and interpret relationships between structure and function at various levels of biochemical organization (i.e., atoms, molecules, and macromolecules). CHEM.B.2.1 Predict what happens during a chemical reaction.	Eligible Content - BIO.A.2.2.1 Explain how carbon is uniquely suited to form biological macromolecules. CHEM.B.2.1.3 Classify reactions as synthesis, decomposition, single replacement, double replacement, or combustion. CHEM.B.2.1.5 Balance chemical equations by applying the Law of Conservation of Matter.	HS-PS1-7 Matter and its Interactions Use mathematical representations to support the claim that atoms, and therefore mass, are conserved during a chemical reaction.
8	Energy and Limiting Factors					3.2: Physical Sciences: Chemistry and Physics	3.2.C.A4 Predict how combinations of substances can result in physical and/or chemical changes.	BIO.A.2.The Chemical Basis for Life CHEM.B.2 Chemical Relationships and Reactions	CHEM.B.2.1 Predict what happens during a chemical reaction.	CHEM.B.2.1.1 Describe the roles of limiting and excess reactants in chemical reactions.	
9	Living Characteristics	Module A: Cells and Cell Processes	Bio.A.4.2	Explain mechanisms that permit organisms to maintain biological balance between their internal and external environments.	BIO.A.4.2.1 Explain how organisms maintain homeostasis (e.g., thermoregulation, water regulation, oxygen regulation).	3.1.B.A8, 3.1.B.A5, 4.5.4.D, 4.2.4.C					HS-LS1-2 From Molecules to Organisms: Structures and Processes Develop and use a model to illustrate the hierarchical organization of interacting systems that provide specific functions within multicellular organisms.
9	Homeostasis	Module A: Cells and Cell Processes	Bio.A.4.2	Explain mechanisms that permit organisms to maintain biological balance between their internal and external environments.	BIO.A.4.2.1 Explain how organisms maintain homeostasis (e.g., thermoregulation, water regulation, oxygen regulation).	3.1.B.A8, 3.1.B.A5, 4.5.4.D, 4.2.4.C					HS-LS1-3 From Molecules to Organisms: Structures and Processes Plan and conduct an investigation to provide evidence that feedback mechanisms maintain homeostasis.
10	Cells	Module A: Cells and Cell Processes	Bio.A.1.1	Explain the characteristics common to all organisms.	BIO.A.1.1.1 Describe the characteristics of life shared by all prokaryotic and eukaryotic organisms.	3.1.B.A1, 3.1.B.C2, 4.1.3.A, 4.1.4.A					
		Module A: Cells and Cell Processes	Bio.A.1.2	Describe relationships between structure and function at biological levels of organization.	BIO.A.1.2.1 Compare cellular structures and their functions in prokaryotic and eukaryotic cells.	3.1.B.A1, 3.1.B.A5, 3.1.B.C2, 4.1.4.A					
					BIO.A.1.2.2 Describe and interpret relationships between structure and function at various levels of biological organization (i.e., organelles, cells, tissues, organs, organ systems, and multicellular organisms).	3.1.B.A5, 3.1.B.A6, 3.1.B.A1					
10	Cell Growth	Continuity and Unity of Life	Bio.B.1.1	Describe the three stages of the cell cycle: interphase, nuclear division, cytokinesis.	BIO.B.1.1.1 Describe the events that occur during the cell cycle: interphase, nuclear division (i.e., mitosis or meiosis), cytokinesis.	3.1.B.A4, 3.1.B.A5, 3.1.B.B2, 3.1.B.B3, 3.1.B.B5, 3.1.B.C2, 3.1.C.C2					

				BIO.B.1.1.2 Compare the processes and outcomes of mitotic and meiotic nuclear divisions.	3.1.B.A4, 3.1.B.A5, 3.1.B.B2, 3.1.B.B3, 3.1.B.B5, 3.1.B.C2, 3.1.C.C2		HS-LS1-4 From Molecules to Organisms: Structures and Processes Use a model to illustrate the role of cellular division (mitosis) and differentiation in producing and maintaining complex organisms.
11	Macromolecules	Module A: Cells and Cell Processes	Bio.A.2.2	Describe and interpret relationships between structure and function at various levels of biochemical organization (i.e., atoms, molecules, and macromolecules).	BIO.A.2.2.1 Explain how carbon is uniquely suited to form biological macromolecules.	3.1.B.A7, 3.2.C.A2	HS-LS1-6 From Molecules to Organisms: Structures and Processes Construct and revise an explanation based on evidence for how carbon, hydrogen, and oxygen from sugar molecules may combine with other elements to form amino acids and/or other large carbon-based molecules.
					BIO.A.2.2.2 Describe how biological macromolecules form from monomers.	3.1.B.A7, 3.1.B.A8, 3.1.B.A2, 3.1.C.A2, 3.1.C.A7	
					BIO.A.2.2.3 Compare the structure and function of carbohydrates, lipids, proteins, and nucleic acids in organisms.	3.1.B.A7, 3.1.B.A2, 3.1.C.A2, 3.1.C.A7	
11	Enzymes		Bio.A.2.3	Explain how enzymes regulate biochemical reactions within a cell.	BIO.A.2.3.1 Describe the role of an enzyme as a catalyst in regulating a specific biochemical reaction.	3.1.B.A2, 3.1.B.A7	HS-LS1-7 From Molecules to Organisms: Structures and Processes Construct an explanation based on evidence for how the structure of DNA determines the structure of proteins which carry out the essential functions of life through systems of specialized cells.
					BIO.A.2.3.2 Explain how factors such as pH, temperature, and concentration levels can affect enzyme function.	3.1.B.A2, 3.1.B.A7	
11	Transport	Module A: Cells and Cell Processes	Bio.A.4.1	Identify and describe the cell structures involved in transport of materials into, out of, and throughout a cell.	BIO.A.4.1.1 Describe how the structure of the plasma membrane allows it to function as a regulatory structure and/or protective barrier for a cell.	3.1.B.A5, 3.1.B.A2, 3.1.B.A4, 3.1.B.A7, 3.2.C.A1, 3.2.P.B6	
					BIO.A.4.1.2 Compare the mechanisms that transport materials across the plasma membrane (i.e., passive transport—diffusion, osmosis, facilitated diffusion; and active transport—pumps, endocytosis, exocytosis).	3.1.B.A5, 3.1.B.A2, 3.1.B.A7, 3.2.C.A1, 3.2.P.B6	
					BIO.A.4.1.3 Describe how membrane-bound cellular organelles (e.g., endoplasmic reticulum, Golgi apparatus) facilitate the transport of materials within a cell.	3.1.B.A5, 3.1.B.A2	

12	Photosynthesis	Module A: Cells and Cell Processes	Bio.A.3.2	Identify and describe how organisms obtain and transform energy for their life processes.	BIO.A.3.2.1 Compare the basic transformation of energy during photosynthesis and cellular respiration.	3.1.B.A2, 3.1.B.A5, 3.1.C.A1, 4.1.10.C		HS-LS1-5 From Molecules to Organisms: Structures and Processes Use a model to illustrate how photosynthesis transforms light energy into stored chemical energy.
12	Cellular Respiration	Module A: Cells and Cell Processes	Bio.A.3.1	Identify and describe the cell processing energy.	BIO.A.3.1.1 Describe the fundamental roles of plastids (e.g., chloroplasts) and mitochondria in energy transformations.	3.1.B.A2, 3.1.B.A5, 3.1.C.A1		HS-LS2-5 Ecosystems: Interactions, Energy, and Dynamics Develop a model to illustrate the role of photosynthesis and cellular respiration in the cycling of carbon among the biosphere, atmosphere, hydrosphere, and geosphere. HS-LS1-7 From Molecules to Organisms: Structures and Processes Use a model to illustrate that cellular respiration is a chemical process whereby the bonds of food molecules and oxygen molecules are broken and the bonds in new compounds are formed resulting in a net transfer of energy.
					BIO.A.3.2.2 Describe the role of ATP in biochemical reactions.	3.1.B.A2, 3.1.C.A1, 3.1.C.A2		
12	Limiting Factors	Bio.B.4.1	Describe ecological levels of organization in the biosphere.		BIO.B.4.1.2 Describe characteristic biotic and abiotic components of aquatic and terrestrial ecosystems.	4.1.7.A, 4.1.3.A, 4.1.4.B, 4.2.10.A, 4.1.4.C, 4.4.5.C		HS-LS2-1 Ecosystems: Interactions, Energy, and Dynamics Use mathematical and/or computational representations to support explanations of factors that affect carrying capacity of ecosystems at different scales.
13					BIO.B.1.1.1 Describe the events that occur during the cell cycle: interphase, nuclear division (i.e., mitosis or meiosis), cytokinesis.			LS1.A: Structure and Function: All cells contain genetic information in the form of DNA molecules. Genes are regions in the DNA that contain the instructions that code for the formation of proteins, which carry out most of the work of cells. (HS-LS1-1) (Note: This Disciplinary Core Idea is also addressed by HS-LS3-1.)
					BIO.B.1.1.2 Compare the processes and outcomes of mitotic and meiotic nuclear divisions.			LS1.B: Growth and Development of Organisms: In multicellular organisms individual cells grow and then divide via a process called mitosis, thereby allowing the organism to grow. The organism begins as a single cell (fertilized egg) that divides successively to produce many cells, with each parent cell passing identical genetic material (two variants of each chromosome pair) to both daughter cells. Cellular division and differentiation produce and maintain a complex organism, composed of systems of tissues and organs that work together to meet the needs of the whole organism.
					BIO.B.1.2.1 Describe how the process of DNA replication results in the transmission and/or conservation of genetic information.			LS3.B: Variation of Traits: In sexual reproduction, chromosomes can sometimes swap sections during the process of meiosis (cell division), thereby creating new genetic combinations and thus more genetic variation. Although DNA replication is tightly regulated and remarkably accurate, errors do occur and result in mutations, which are also a source of genetic variation. Environmental factors can also cause mutations in genes, and variable mutations are inherited.
					BIO.B.1.2.2 Explain the functional relationships between DNA, genes, alleles, and chromosomes and their roles in inheritance.			
14					the characteristics of life shared by all			information in the form of DNA molecules. Genes are regions in the DNA that contain the instructions that code

		how the process of DNA replication results		expression of traits, and hence affect the probability of occurrences of traits in a population. Thus the variation and
		the functional relationships between		single very long DNA molecule, and each gene on the chromosome is a particular segment of that DNA . The
		and/or predict observed patterns of		expression of traits, and hence affect the probability of occurrences of traits in a population. Thus the variation and
15		BIO.A.1.2.2 Describe and interpret		LS1.A: Structure and function: systems or specialized cells within organisms help them perform the essential functions
		BIO.A.2.2 (review) Describe how biological		LS1.A: Structure and function: multicellular organisms have a hierarchical structural organization, in which any
16		and interpret relationships between		one system is made up of numerous parts and is itself a structure and function at various levels of biological organization i.e., organelles, cells, tissues, organs, organ

Part: 1

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0
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Part: 2

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Part:3

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Part: 4

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Total:	0
Running Total	0

Part: 5

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0
Running Total	0

Part: 6

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0
Running Total	0

Part: 7

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Part: 8

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0
Running Total	0

Part: 9

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0
Running Total	0

Part: 10

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Part: 11

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0
Running Total	0

Part: 12

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0
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Part	Concept	PA Core Standards	KEY STONE: Assessment Anchor Eligible Enhanced				PA: Standard Area	Standard	NGSS Standard
			Module	Anchor	Descriptor	Content			
1	Scientific Method Experimental Design Scientific Language						Science as Inquiry 3.2.10.A6 Compare and contrast scientific theories. Know that both direct and indirect observations are used by scientists to study the natural world and universe. Identify questions and concepts that guide scientific investigations. Formulate and revise explanations and models using logic and evidence. Recognize and analyze alternative explanations and models. Explain the importance of accuracy and precision in making valid measurements	HS-ETS1-1. Analyze a major global challenge to specify qualitative and quantitative criteria and constraints for solutions that account for societal needs and wants. HS-ETS1-2. Design a solution to a complex real-world problem by	
2	Matter Atomic Structure Periodic Table						Structure of Matter 3.2.10.A2 Compare and contrast different bond types that result in the formation of molecules and compounds. Explain why compounds are composed of integer ratios of elements	HS-PS1-1. Use the periodic table as a model to predict the relative properties of elements based on the patterns of electrons in the outermost energy level of atoms.	
3	Phases of Matter Water						Matter and energy Properties of Matter 3.2.10.A3 Describe phases of matter according to the kinetic molecular theory. 3.2.10.A1. Predict properties of elements using trends of the periodic table. Identify properties of matter that depend on sample size. Explain the unique properties of water (polarity, high boiling point, forms hydrogen bonds, high specific heat) that support life on Earth.	HS-PS1-1. Use the periodic table as a model to predict the relative properties of elements based on the patterns of electrons in the outermost energy level of atoms.	
4	Bonding Polarity						Structure of Matter 3.2.C.A2 Compare the electron configurations for the first twenty elements of the periodic table. Relate the position of an element on the periodic table to its electron configuration and compare its reactivity to the reactivity of other elements in the table. Explain how atoms combine to form compounds through both ionic and covalent bonding. Predict chemical formulas based on the number of valence electrons. Draw Lewis dot structures for simple molecules and ionic compounds. Predict the chemical formulas for simple ionic and molecular compounds. Use the mole concept to determine number of particles and molar mass for elements and compounds. Determine percent compositions, empirical formulas, and	HS-PS1-1. Use the periodic table as a model to predict the relative properties of elements based on the patterns of electrons in the outermost energy level of atoms.	
5	Chemical Interactions						Reactions 3.2.10.A4 Describe chemical reactions in terms of atomic rearrangement and/or electron transfer. Predict the amounts of products and reactants in a chemical reaction using mole relationships. Explain the difference between endothermic and exothermic reactions. Identify the factors that affect the rates of reactions.	HS-PS1-2. Construct and revise an explanation for the outcome of a simple chemical reaction based on the outermost electron states of atoms, trends in the periodic table, and knowledge of the patterns of chemical properties	

Part	Concept	PA Core Standards	KEY STONE: Assessment Anchor Eligible Enhanced				PA: Standard Area	Standard	NGSS Standard
			Module	Anchor	Descriptor	Content			
6	Chemical Energy						Reactions 3.2.10.A4 Describe chemical reactions in terms of atomic rearrangement and/or electron transfer. Predict the amounts of products and reactants in a chemical reaction using mole relationships. Explain the difference between endothermic and exothermic reactions. Identify the factors that affect the rates of reactions.	HS-PS1-2. Construct and revise an explanation for the outcome of a simple chemical reaction based on the outermost electron states of atoms, trends in the periodic table, and knowledge of the patterns of chemical properties	
7	Acids, Bases, and Solutions						Reactions 3.2.10.A4 Describe chemical reactions in terms of atomic rearrangement and/or electron transfer. Predict the amounts of products and reactants in a chemical reaction using mole relationships. Explain the difference between endothermic and exothermic reactions. Identify the factors that affect the rates of reactions.	HS-PS1-2. Construct and revise an explanation for the outcome of a simple chemical reaction based on the outermost electron states of atoms, trends in the periodic table, and knowledge of the patterns of chemical properties	
8	Carbon Chemistry						Reactions 3.2.10.A4 Describe chemical reactions in terms of atomic rearrangement and/or electron transfer. Predict the amounts of products and reactants in a chemical reaction using mole relationships. Explain the difference between endothermic and exothermic reactions. Identify the factors that affect the rates of reactions.	HS-PS1-2. Construct and revise an explanation for the outcome of a simple chemical reaction based on the outermost electron states of atoms, trends in the periodic table, and knowledge of the patterns of chemical properties	
9	Motion						Force & Motion of Particles and Rigid Bodies 3.2.10.B1. Analyze the relationships among the net forces acting on a body, the mass of the body, and the resulting acceleration using Newton's Second Law of Motion. Apply Newton's Law of Universal Gravitation to the forces between two objects. Use Newton's Third Law to explain forces as interactions between bodies. Describe how interactions between objects conserve momentum.	HS-PS2-1. Analyze data to support the claim that Newton's second law of motion describes the mathematical relationship among the net force on a macroscopic object, its mass, and its acceleration. HS-PS2-4. Use mathematical representations of Newton's Law of Gravitation and Coulomb's Law to describe and predict the gravitational and electrostatic forces between objects	
10	Force						Force & Motion of Particles and Rigid Bodies 3.2.10.B1. Analyze the relationships among the net forces acting on a body, the mass of the body, and the resulting acceleration using Newton's Second Law of Motion. Apply Newton's Law of Universal Gravitation to the forces between two objects. Use Newton's Third Law to explain forces as interactions between bodies. Describe how interactions between objects conserve momentum.	HS-PS2-1. Analyze data to support the claim that Newton's second law of motion describes the mathematical relationship among the net force on a macroscopic object, its mass, and its acceleration.	
11	Work/Power						Energy Storage and Transformations: Conservation Laws 3.2.10.B2. Explain how the overall energy flowing through a system remains constant. Describe the work-energy theorem. Explain the relationships between work and power.	HS-PS3-1. Create a computational model to calculate the change in the energy of one component in a system when the change in energy of the other component(s) and energy flows in and out of the system are known.	
12	Energy						Energy Storage and Transformations: Conservation Laws 3.2.10.B2. Explain how the overall energy flowing through a system remains constant. Describe the work-energy theorem. Explain the relationships between work and power.	HS-PS3-1. Create a computational model to calculate the change in the energy of one component in a system when the change in energy of the other component(s) and energy flows in and out of the system are known.	

Part	Concept	PA Core Standards	KEY STONE: Assessment Anchor Eligible Enhanced				PA: Standard Area	Standard	NGSS Standard
			Module	Anchor	Descriptor	Content			
13	Waves and Sound						Nature of Waves (Sound and Light Energy) 3.2.10.B5. Understand that waves transfer energy without transferring matter. Compare and contrast the wave nature of light and sound. Describe the components of the electromagnetic spectrum. Describe the difference between sound and light waves.	HS-PS4-1. Use mathematical representations to support a claim regarding relationships among the frequency, wavelength, and speed of waves traveling in various media.	
14	Optics and Visible Light						Nature of Waves (Sound and Light Energy) 3.2.10.B5. Understand that waves transfer energy without transferring matter. Compare and contrast the wave nature of light and sound. Describe the components of the electromagnetic spectrum. Describe the difference between sound and light waves.	HS-PS4-1. Use mathematical representations to support a claim regarding relationships among the frequency, wavelength, and speed of waves traveling in various media.	
15	Electricity						Electrical and Magnetic Energy 3.2.10.B4. Describe quantitatively the relationships between voltage, current, and resistance to electrical energy and power. Describe the relationship between electricity and magnetism as two aspects of a single electromagnetic force.	HS-PS3-5. Develop and use a model of two objects interacting through electric or magnetic fields to illustrate the forces between objects and the changes in energy of the objects due to the interaction.	
16	Review								

COMPLETION STATUS	DEVELOPER		ISD				DEVELOPER		
	STATUS	REVIEWED?	PART NOTES:				RESPONSE		
PART 9	Complete	Reviewed-See No	#REF!						
PART 10	Complete	Reviewed-See No	#REF!						
PART 11	Complete	Reviewed-See No	#REF!						
PART 12	Complete	Reviewed-See No	#REF!						
Lesson / Assignment Name	Standards used	Grading type	Points	500	Points in CR:	0	Outside links	Videos uploaded	Files on server
Do you have benchmarks?									
9.1 Motion									✓
9.2 Newton's Laws of Motion									✓
9.1.a BrainPOP Motion		both	10						✓
9.2.a BrainPOP Laws of Motion		both	10						✓
9.2.b Motion Graphs		manual	30						✓
9.2.c Speed, Velocity, and Acceleration		manual	20						✓
9.2.d Newton's Laws of Motion Cartoon		manual	35						
9.2.e Part 9 Quiz		auto	20						
10.1 Forces									
10.1.a BrainPOP Forces		both	10						
10.1.b BrainPOP Gravity		both	10						
10.1.c Gravity Article		manual	30						
10.1.d Force Diagrams		manual	20						
10.1.e Force and Motion pHet lab		manual	35						
10.1.f Part 10 Quiz		auto	20						
11.1. Work and Power									
11.1.a BrainPOP Work		both	10						
11.1.b BrainPOP Power		both	10						
11.1.c Work and Power Problems		manual	30						
11.1.d How does Work Work? Quiz		both	25						
11.1.e Stair Lab		manual	30						
11.1.f Part 11 Quiz		auto	20						
12.1 Introduction Energy									
12.1.a BrainPOP Kinetic Energy		both	10						
12.1.b BrainPOP Potential Energy		both	10						
12.1.c Energy Article		manual	30						

Part	Concept	PSSA: Module	Assessment Anchor	Anchor Descriptor	Eligible Content	PA: Standard Area	Standard	NGSS
1	Science Fundamentals	S.6.A. The Nature of Science	S.6.A.1 Reasoning and Analysis	S.6.A.1.1. Explain, interpret, and apply scientific, environmental, or technological knowledge presented in a variety of formats (visuals, scenarios, graphs).	S.6.A.1.1.1 Explain how certain questions can be answered through scientific inquiry and/or technological design (e.g., consumer product testing, common usage of simple machines, modern inventions).	3.1.5.A9. 3.1.5.B6. 3.1.5.C4. 3.2.5.A6. 3.2.5.B7. 3.3.5.A8. 3.3.5.D3. 3.1.6.A9. 3.1.6.B6. 3.1.6.C4. 3.2.6.A6. 3.2.6.B7. 3.3.6.A8. 3.3.6.D3. 3.1.7.A9. 3.1.7.B6. 3.1.7.C4. 3.2.7.A6. 3.2.7.B7. 3.3.7.A8. 3.3.7.D3.	<ul style="list-style-type: none"> Understand how theories are developed. Identify questions that can be answered through scientific investigations and evaluate the appropriateness of questions. Design and conduct a scientific investigation and understand that current scientific knowledge guides scientific investigations. Describe relationships using inference and prediction. Use appropriate tools and technologies to gather, analyze, and interpret data and understand that it enhances accuracy and allows scientists to analyze and quantify results of investigations. Develop descriptions, explanations, and models using evidence and understand that these emphasize evidence, have logically consistent arguments, and are based on scientific principles, models, and theories. Analyze alternative explanations and understanding that science advances through legitimate skepticism. Use mathematics in all aspects of scientific inquiry. 	<p>ETS1.B: Developing Possible Solutions</p> <p>A solution needs to be tested, and then modified on the basis of the test results, in order to improve it.</p> <p>There are systematic processes for evaluating solutions with respect to how well they meet the criteria and constraints of a problem.</p> <p>Models of all kinds are important for testing solutions.</p> <p>ETS1.C: Optimizing the Design Solution</p> <p>Although one design may not perform the best across all tests, identifying the characteristics of the design that performed the best in each test can provide useful information for the redesign process—that is, some of those characteristics may be incorporated into the new design.</p>
			S.6.A.2 Processes, Procedures, and Tools of Scientific Investigations	S.6.A.1.2. Identify and analyze evidence that certain variables may have caused measurable changes in natural or human-made systems.	S.6.A.1.1.2 Use evidence to support inferences and claims about an investigation or relationship (e.g., common usage of simple machines).			
				S.6.A.2.1. Apply knowledge of scientific investigation or technological design in different contexts to	S.6.A.1.1.3 Predict the outcome of an experiment based on previously collected data.			
					S.6.A.2.1.1 Use evidence			

Part	Concept	PSSA: Module	Assessment Anchor	Anchor Descriptor	Eligible Content	PA: Standard Area	Standard	NGSS
2	Measurement	S.6.A. The Nature of Science	S.6.A.2 Processes, Procedures, and Tools of Scientific Investigations S.6.A.3 Systems, Models, and Patterns	S.6.A.2.2. Apply appropriate instruments for specific purposes and describe the information the instruments can provide. S.6.A.3.1 Explain the parts of a simple system, their roles, and their relationships to the system as a whole. S.6.A.3.2 Apply knowledge of models to make predictions, draw inferences, or explain technological concepts.	S.6.A.2.2.1 Describe ways technology extends and enhances human abilities for specific purposes (e.g., make observations of cells with a microscope and planets with a telescope). S.6.A.3.1.1 Describe a system as a group of related parts with specific roles that work together to achieve an observed result. S.6.A.3.1.2 Explain how components of natural and human-made systems play different roles in a working system. S.6.A.3.2.1 Describe how scientists	3.1.5.A9. 3.1.5.B6. 3.1.5.C4. 3.2.5.A6. 3.2.5.B7. 3.3.5.A8. 3.3.5.D3. 3.1.6.A9. 3.1.6.B6. 3.1.6.C4. 3.2.6.A6. 3.2.6.B7. 3.3.6.A8. 3.3.6.D3. 3.1.7.A9. 3.1.7.B6. 3.1.7.C4. 3.2.7.A6. 3.2.7.B7. 3.3.7.A8. 3.3.7.D3.	<ul style="list-style-type: none"> Understand how theories are developed. Identify questions that can be answered through scientific investigations and evaluate the appropriateness of questions. Design and conduct a scientific investigation and understand that current scientific knowledge guides scientific investigations. Describe relationships using inference and prediction. Use appropriate tools and technologies to gather, analyze, and interpret data and understand that it enhances accuracy and allows scientists to analyze and quantify results of investigations. Develop descriptions, explanations, and models using evidence and understand that these emphasize evidence, have logically consistent arguments, and are based on scientific principles, models, and theories. Analyze alternative explanations and understanding that science advances through legitimate skepticism. Use mathematics in all aspects of scientific inquiry. 	ETS1.A: Defining and Delimiting Engineering Problems The more precisely a design task's criteria and constraints can be defined, the more likely it is that the designed solution will be successful.
3	Structure and Properties of Matter	S.6.C. Physical Sciences	S.6.C.1 Structure, Properties, and Interaction of Matter and Energy	S.6.C.1.1 Explain that matter has observable physical properties.	S.6.C.1.1.1 Describe how characteristic physical properties of matter can be used to distinguish one substance from another (e.g., boiling point, freezing/melting points). S.6.C.1.1.2 Explain that materials are characterized by having a specific amount of mass in each unit of volume (density).	3.2.A. Chemistry	3.2.6.A1. Distinguish the differences in properties of solids, liquids, and gases. Differentiate between volume and mass. Investigate that equal volumes of different substances usually have different masses. 3.2.6.A2. Compare and contrast pure substances with mixtures.	PS1.A: Structure and Properties of Matter Substances are made from different types of atoms, which combine with one another in various ways. Atoms form molecules that range in size from two to thousands of atoms. Each pure substance has characteristic physical and chemical properties (for any bulk quantity under given conditions) that can be used to identify it.

Part	Concept	PSSA: Module	Assessment Anchor	Anchor Descriptor	Eligible Content	PA: Standard Area	Standard	NGSS
4	States of Matter	S.6.C. Physical Sciences	S.6.C.1 Structure, Properties, and Interaction of Matter and Energy	S.6.C.1.1 Explain that matter has observable physical properties. S.6.C.1.2 Describe that matter can undergo chemical and physical changes.	S.6.C.1.1.1 Describe how characteristic physical properties of matter can be used to distinguish one substance from another (e.g., boiling point, freezing/melting points). S.6.C.1.2.1 Describe how water changes from one state to another. S.6.C.1.2.2 Identify differences between chemical and physical changes of matter.	3.2.A. Chemistry	3.2.6.A1. Distinguish the differences in properties of solids, liquids, and gases. Differentiate between volume and mass. Investigate that equal volumes of different substances usually have different masses. 3.2.6.A2. Compare and contrast pure substances with mixtures.	PS1.A: Structure and Properties of Matter Gases and liquids are made of molecules or inert atoms that are moving about relative to each other. In a liquid, the molecules are constantly in contact with others; in a gas, they are widely spaced except when they happen to collide. In a solid, atoms are closely spaced and may vibrate in position but do not change relative locations. The changes of state that occur with variations in temperature or pressure can be described and predicted using these models of matter.
5	Changes in Matter	S.6.C. Physical Sciences	S.6.C.1 Structure, Properties, and Interaction of Matter and Energy S.6.C.2 Forms, Sources, Conversion, and Transfer of Energy	S.6.C.1.2 Describe that matter can undergo chemical and physical changes. S.6.C.2.1 Explain how energy can be transformed from one form to another and describe the results of the transformation.	S.6.C.1.2.2 Identify differences between chemical and physical changes of matter. S.6.C.2.1.2 Describe the effect of heat on particle motion during phase changes.	3.2.A. Chemistry	3.2.6.A3. Explain and give examples of how mass is conserved in a closed system. 3.2.6.B3. Give examples of how heat moves in predictable ways, normally flowing from warmer objects to cooler ones until they reach the same temperature. Explain the effect of heat on particle motion by describing what happens to particles during a phase change.	PS1.A: Structure and Properties of Matter The changes of state that occur with variations in temperature or pressure can be described and predicted using these models of matter. PS1.B: Chemical Reactions Substances react chemically in characteristic ways. In a chemical process, the atoms that make up the original substances are regrouped into different molecules, and these new substances have different properties from those of the reactants.

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6	Chemical Equations	S.6.C. Physical Sciences	S.6.C.2 Forms, Sources, Conversion, and Transfer of Energy	S.6.C.2.1 Explain how energy can be transformed from one form to another and describe the results of the transformation.	S.6.C.2.1.1 Describe how heat moves in predictable ways from warmer objects to cooler ones until they reach the same temperature.	3.2.A. Chemistry	3.2.6.A4. Differentiate between physical changes and chemical changes.	<p>PS1.B: Chemical Reactions</p> <p>Substances react chemically in characteristic ways. In a chemical process, the atoms that make up the original substances are regrouped into different molecules, and these new substances have different properties from those of the reactants.</p> <p>The total number of each type of atom is conserved, and thus the mass does not change.</p> <p>PS3.A: Definitions of Energy</p> <p>The term “heat” as used in everyday language refers both to thermal energy (the motion of atoms or molecules within a substance) and the transfer of that thermal energy from one object to another. In science, heat is used only for this second meaning; it refers to the energy transferred due to the temperature difference between two objects. (secondary)</p>
7	Forces	S.6.C. Physical Sciences	S.6.C.3 Principles of Motion and Force	S.6.C.3.1 Explain why an object’s motion is the result of all forces acting on it.	<p>S.6.C.3.1.1 Compare speed and velocity.</p> <p>S.6.C.3.1.2 Explain why gravitational force depends on how much mass the objects have and the distance between them.</p>	3.2.B. Physics	3.2.6.B1. Explain how changes in motion require a force.	<p>PS2.A: Forces and Motion</p> <p>The motion of an object is determined by the sum of the forces acting on it; if the total force on the object is not zero, its motion will change. The greater the mass of the object, the greater the force needed to achieve the same change in motion. For any given object, a larger force causes a larger change in motion.</p> <p>PS2.B: Types of Interactions</p> <p>Gravitational forces are always attractive. There is a gravitational force between any two masses, but it is very small except when one or both of the objects have large mass—e.g., Earth and the sun</p>

Part	Concept	PSSA: Module	Assessment Anchor	Anchor Descriptor	Eligible Content	PA: Standard Area	Standard	NGSS
8	Energy	S.6.C. Physical Sciences	S.6.C.2 Forms, Sources, Conversion, and Transfer of Energy S.6.C.3 Principles of Motion and Force	S.6.C.2.1 Explain how energy can be transformed from one form to another and describe the results of the transformation. S.6.C.3.2 Describe how magnets and electricity produce related forces.	S.6.C.3.2.1 Describe how moving electric charges produce magnetic forces and moving magnets produce electric forces. S.6.C.3.2.2 Describe the relationships between voltage, current, and resistance (Ohm's Law).	3.2.B. Physics	3.2.6.B2. Describe energy as a property of objects associated with heat, light, electricity, magnetism, mechanical motion, and sound. Differentiate between potential and kinetic energy. 3.2.6.B4. Describe how electric current produces magnetic forces and how moving magnets produce electric current.	PS3.A: Definitions of Energy Motion energy is properly called kinetic energy; it is proportional to the mass of the moving object and grows with the square of its speed. Temperature is a measure of the average kinetic energy of particles of matter. The relationship between the temperature and the total energy of a system depends on the types, states, and amounts of matter present. PS3.B: Conservation of Energy and Energy Transfer Energy is spontaneously transferred out of hotter regions or objects and into colder ones.
9	Definition of Life	S.6.B. Biological Sciences	S.6.B.1 Structure and Function of Organisms	S.6.B.1.1 Explain how the cell is the basic unit of structure and function for all living things.	S.6.B.1.1.1 Describe how cells carry out the many functions needed to sustain life.	3.1.A. Organisms and Cells	3.1.6.A1 Describe the similarities and differences of major physical characteristics in plants, animals, fungi, protists, and bacteria. 3.1.6.A4. Recognize that all organisms are composed of cells and that many organisms are unicellular and must carry out all life functions in one cell.	LS1.A: Structure and Function All living things are made up of cells, which is the smallest unit that can be said to be alive. An organism may consist of one single cell (unicellular) or many different numbers and types of cells (multicellular). Within cells, special structures are responsible for particular functions, and the cell membrane forms the boundary that controls what enters and leaves the cell.
10	Classification	S.6.B. Biological Sciences	S.6.B.1 Structure and Function of Organisms	S.6.B.1.1 Explain how the cell is the basic unit of structure and function for all living things.	S.6.B.1.1.2 Identify examples of unicellular and multi-cellular organisms (i.e., plants, fungi, bacteria, protists, and animals).	3.1.A. Organisms and Cells	3.1.6.A1 Describe the similarities and differences of major physical characteristics in plants, animals, fungi, protists, and bacteria. 3.1.6.A5. Describe basic structures that plants and animals have that contribute to their ability to make or find food and reproduce.	

Part	Concept	PSSA: Module	Assessment Anchor	Anchor Descriptor	Eligible Content	PA: Standard Area	Standard	NGSS
11	Energy and Cycles	S.6.B. Biological Sciences	S.6.B.1 Structure and Function of Organisms	S.6.B.1.1 Explain how the cell is the basic unit of structure and function for all living things.	S.6.B.1.1.3 Explain how many organisms are unicellular and must carry out all life functions in one cell.	3.1.A. Organisms and Cells	3.1.6.A2. Describe how energy derived from the sun is used by plants to produce sugars (photosynthesis) and is transferred within a food chain from producers (plants) to consumers to decomposers.	<p>LS1.C: Organization for Matter and Energy Flow in Organisms</p> <p>Plants, algae (including phytoplankton), and many microorganisms use the energy from light to make sugars (food) from carbon dioxide from the atmosphere and water through the process of photosynthesis, which also releases oxygen. These sugars can be used immediately or stored for growth or later use.</p> <p>PS3.D: Energy in Chemical Processes and Everyday Life</p> <p>The chemical reaction by which plants produce complex food molecules (sugars) requires an energy input (i.e., from sunlight) to occur. In this reaction, carbon dioxide and water combine to form carbon-based organic molecules and release oxygen.</p>
12	Evolution/Ecology	S.6.B. Biological Sciences	S.6.B.2 Continuity of Life S.6.B.3 Ecological Behavior and Systems	S.6.B.2.1 Explain how certain inherited traits and/or behaviors allow some organisms to survive and reproduce more successfully than others. S.6.B.3.1 Identify evidence of change to infer and explain the ways different variables may affect change in natural or human-made systems.	S.6.B.2.1.1 Distinguish between instinctive and learned animal behaviors that relate to survival. S.6.B.3.1.1 Describe the behavioral and physical responses of organisms to environmental changes and how those responses affect survival.	3.1.C. Evolution	3.1.6.C1. Differentiate between instinctive and learned animal behaviors that relate to survival.	<p>LS2.A: Interdependent Relationships in Ecosystems</p> <p>Organisms, and populations of organisms, are dependent on their environmental interactions both with other living things and with nonliving factors.</p> <p>In any ecosystem, organisms and populations with similar requirements for food, water, oxygen, or other resources may compete with each other for limited resources, access to which consequently constrains their growth and reproduction.</p> <p>Growth of organisms and population increases are limited by access to resources.</p>

Part	Concept	PSSA: Module	Assessment Anchor	Anchor Descriptor	Eligible Content	PA: Standard Area	Standard	NGSS
13	Geosphere	S.6.D.1 Earth and Space Sciences	S.6.D.1 Earth Features and Processes That Change Earth and Its Resources	S.6.D.1.1 Describe how constructive and destructive natural processes can influence different biomes.	<p>S.6.D.1.1.1 Describe how soil fertility, composition, resistance to erosion, and texture are affected by many factors.</p> <p>S.6.D.1.1.2 Identify the three basic rock types and describe their formation (i.e., igneous [granite, basalt, obsidian, and pumice]; sedimentary [limestone, sandstone, shale, and coal]; and metamorphic [slate, quartzite, marble, and gneiss]).</p>	3.3.A Earth Structure, Processes and Cycles	<p>3.3.6.A1. Recognize and interpret various mapping representations of Earth's common features.</p> <p>3.3.6.A2. Examine how soil fertility, composition, resistance to erosion, and texture are affected by many factors.</p>	<p>ESS2.B: Plate Tectonics and Large- Scale System Interactions</p> <p>Maps of ancient land and water patterns, based on investigations of rocks and fossils, make clear how Earth's plates have moved great distances, collided, and spread apart.</p> <p>ESS1.C: The History of Planet Earth</p> <p>The geologic time scale interpreted from rock strata provides a way to organize Earth's history. Analyses of rock strata and the fossil record provide only relative dates, not an absolute scale.</p>
14	Hydrosphere and Atmosphere	S.6.D.1 Earth and Space Sciences	S.6.D.2 Weather, Climate, and Atmospheric Processes	S.6.D.2.1 Explain basic elements of weather and climate.		3.3.A Earth Structure, Processes and Cycles	<p>3.3.6.A4. Describe how water on earth cycles in different forms and in different locations, including underground and in the atmosphere.</p> <p>3.3.6.A5. Describe the composition and layers of the atmosphere.</p>	<p>ESS2.C: The Roles of Water in Earth's Surface Processes</p> <p>Water's movements—both on the land and underground—cause weathering and erosion, which change the land's surface features and create underground formations.</p> <p>Water continually cycles among land, ocean, and atmosphere via transpiration, evaporation, condensation and crystallization, and precipitation, as well as downhill flows on land.</p>

Part	Concept	PSSA: Module	Assessment Anchor	Anchor Descriptor	Eligible Content	PA: Standard Area	Standard	NGSS
15	Weather	S.6.D.1 Earth and Space Sciences	S.6.D.2 Weather, Climate, and Atmospheric Processes	S.6.D.2.1 Explain basic elements of weather and climate.	<p>S.6.D.2.1.1 Describe cloud types and measurable factors (i.e., wind direction, temperature, barometric pressure, moisture, and precipitation) that are associated with various weather patterns.</p> <p>S.6.D.2.1.2 Interpret weather data to develop a weather forecast.</p> <p>S.6.D.2.1.3 Explain how global patterns (jet stream, water currents) influence weather in measurable terms (e.g., wind direction, temperature, barometric pressure, precipitation).</p>	3.3.A Earth Structure, Processes and Cycles	<p>3.3.6.A5. Explain the effects of oceans on climate.</p> <p>Describe how global patterns such as the jet stream and water currents influence local weather in measurable terms such as temperature, wind direction and speed, and precipitation.</p> <p>3.3.6.B1. Explain how the tilt of the earth and its revolution around the sun cause an uneven heating of the earth which in turn causes the seasons and weather patterns.</p>	<p>ESS2.D: Weather and Climate</p> <p>Weather and climate are influenced by interactions involving sunlight, the ocean, the atmosphere, ice, landforms, and living things. These interactions vary with latitude, altitude, and local and regional geography, all of which can affect oceanic and atmospheric flow patterns.</p> <p>The ocean exerts a major influence on weather and climate by absorbing energy from the sun, releasing it over time, and globally redistributing it through ocean currents.</p>
16	Space	S.6.D.1 Earth and Space Sciences	S.6.D.3 Composition and Structure of the Universe	S.6.D.3.1 Explain the relationships between objects in the universe.	<p>S.6.D.3.1.1 Compare the size and surface features of the planets that comprise the solar system as well as the objects orbiting them.</p> <p>S.6.D.3.1.2 Describe how the size, composition, and surface features of the planets are influenced by their distance from the Sun.</p>	3.3.B. Origin and Evolution of the Universe	<p>3.3.6.B1. Compare and contrast the size, composition, and surface features of the planets that comprise the solar system as well as the objects orbiting them.</p> <p>Recognize the role of gravity as a force that pulls all things on or near the earth toward the center of the earth and in the formation of the solar system and the motions of objects in the solar system.</p> <p>Explain why the planets orbit the sun in nearly circular paths.</p> <p>Describe how the planets change their position relative to the background of the stars.</p>	<p>ESS1.A: The Universe and Its Stars</p> <p>Patterns of the apparent motion of the sun, the moon, and stars in the sky can be observed, described, predicted, and explained with models.</p> <p>ESS1.B: Earth and the Solar System</p> <p>This model of the solar system can explain eclipses of the sun and the moon. Earth's spin axis is fixed in direction over the short-term but tilted relative to its orbit around the sun. The seasons are a result of that tilt and are caused by the differential intensity of sunlight on different areas of Earth across the year.</p>

Part: 1

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 2

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part:3

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 4

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 5

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 6

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 7

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 8

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 9

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 10

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 11

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 12

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 13

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 14

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 15

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 16

Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)
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Total:	0.00
Running Total	0.00

Part: 12

Order	Column1	Part: 12	Column2	Column3	Column4	Column5
1	Order	Activity: (Read, Submit, Post..)	Item	Points	Location (Part Folder, Need to Find..)	
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15	14					
16	15					
17	16					

17

Total:	0.00
Running Total	0.00

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 1	August 27													
	Unit 1 - Westward Expansion													
Assignment(s)	1.0.a Introduction Forum	5	Y	NA	NA	NA		Y	Y					Y
Lesson	1.1 Rebuilding After the Civil War								Y	Y	N	Y	Y	
Assignment(s)	1.1.a Reconstruction: Failure or Success	25	Y	Y	Y	Y			Y	Y	N	Y	Y	Y
Lesson	1.2 Settling the Great Plains								Y	Y	N	Y	Y	
Assignment(s)	1.2.a Westward Expansion	25	Y	Y	N	N			Y					Y
Week 2	August 31													
	Unit 1 - Westward Expansion													
Lesson	1.3 Native Americans Resistance & Assimilation								Y	Y	N	Y	Y	
Assignment(s)	1.3.a From Resistance to Reservations (iPad)	25	Y	Y	Y	Y	Need better differentiation Chunked. Color coordinated. Reg doc needs article screenshot replaced.		Y					Y
Assignment(s)	1.3.b Native Assimilation	25	Y	Y	N	N			Y					Y
Week 3	September 7													
Unit Name	Unit 1 - Westward Expansion													
Lesson	1.4 Farmers & the Populist Movement/Gilded Age								Y	Y	N	Y	N	
Formal Assessment	1.4.a Unit 1 Exam	20	Y	Y	Y	Y			Y					
Lesson	2.1 Industry Grows								Y	Y	N	Y	Y	
	Unit 2 - Rise of Industry													
Assignment(s)	2.1.a Inventions Timeline iPad (iPad)	30	Y	Y	Y	Y	Examples provided. Color coordinated. List of Inventions provided.		Y					Y
Lesson	2.2 Railroads Boom								Y	Y	N	Y	N	
Assignment(s)	2.2.a Impact of Railroad Expansion	15	Y	Y	Y	Y			Y					Y
Week 4	September 14													
	Unit 2 - Rise of Industry													
Lesson	2.3 Big Business								Y	Y	N	Y	N	
Assignment(s)	2.3.a Big Business Interpretation	35	Y	Y	Y	Y			Y					Y
Lesson	2.4 Labor Movement								Y	Y	N	Y	N	
Assignment(s)	2.4.a Triangle Shirtwaist Fire	20	Y	Y	Y	Y	Chunked. Color coordinated. Targeted questions. Original doc needs screenshot removed.		Y					Y
Week 5	September 21													
	Unit 2 - Rise of Industry													
Formal Assessment	2.5.a Unit 2 Exam	20	Y	Y	Y	Y			Y					
	Unit 3 - Life at the Turn of the Century													
Lesson	3.1 New Immigrants								Y	Y	N	Y	Y	
Assignment(s)	3.1.a Immigration Numbers Assignment (iPad)	25	Y	Y	Y	Y			Y					Y
Week 6	September 28													
	Unit 3 - Life at the Turn of the Century													
Lesson	3.2 Urban Life & Challenges								Y	Y	N	Y	Y	
Assignment(s)	3.2.a Americanization Movement	15	Y	Y	Y	Y			Y					Y
Lesson	3.3 Politics & Education								Y	Y	N	Y	Y	
Assignment(s)	3.3a Boss Tweed Analysis	40	Y	Y	Y	Y			Y					Y
Week 7	October 5													
	Unit 3 - Life at the Turn of the Century													
Lesson	3.4 Discrimination & Mass Culture								Y	Y	N	Y	Y	
Assignment(s)	3.4.a Immigration Argument	25	Y	Y	Y	Y			Y					Y
Formal Assessment	3.5.a Unit 3 Exam	20	Y	Y	Y	Y			Y					
Week 8	October 12													
	Unit 4 - Progressive Era													
Lesson	4.1 Progressivism & Women Reform								Y	Y	N	Y	Y	

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Assignment(s)	4.1 a Women's Suffrage DBQ (iPad)	30	Y	Y	Y	Y			Y					Y
Lesson	4.2 Square Deal								Y	Y	N	Y	N	
Assignment(s)	4.2.a The Jungle	25	Y	Y	Y	Y			Y					Y
Week 9	October 19													
	Unit 4 - Progressive Era													
Lesson	4.3. Taft & Progressivism								Y	Y	N	Y	N	
Assignment(s)	4.3.a Urbanization Living Conditions	15	Y	Y	Y	Y			Y					Y
Lesson	4.4 Progressivism and President Wilson								Y	Y	N	Y	N	
Assignment(s)	4.4.a American Imperialism	30	Y	Y	Y	Y	Just a reduction of questions		Y					Y
Week 10	October 26													
Formal Assessment	4.5.a Unit 4 Exam	30	Y	Y	Y	Y			Y					
	Quarter 1 Summary													
	*Non Eligible ALT Assignmnet			1	1	1								
	20 Assignments/Assessments			20	18	18								
	# of Alternates			100%	90%	90%								
	Total Points	500												
Week 1	11/5/2020 (transition week)													
	Unit 5 - World War I													
Lesson	5.1 Outbreak of WWI								Y	Y	N	Y	Y	
Assignment(s)	5.1.a WWI Balance of Power Analysis	20	Y	Y	Y	Y			Y					Y
	5.1.b Causes of WWI (iPad)	20	Y	Y	Y	Y			Y					Y
Week 2	November 9													
	Unit 5 - World War I													
Lesson	5.2 Technology of WWI								Y	Y	N	Y	N	
Assignment(s)	5.2.a Chemical Weapons	40	Y	Y	Y	Y			Y					Y
Lesson	5.3 World War I Impact at Home								Y	Y	N	Y	N	
Assignment(s)	5.3.a WWI - Through a Soldier's Eyes	25	Y	Y	N	N			Y					Y
Week 3	November 16													
	Unit 5 - World War I													
Lesson	5.4 End of WWI								Y	Y	Y	Y	Y	
Assignment(s)	5.4.a Treaty of Versailles	15	Y	Y	Y	Y			Y					Y
Formal Assessment	5.5.a Unit 5 Exam	20	Y	Y	Y	Y			Y					
Week 4	November 23													
	Unit 6 - Post War Society													
Lesson	6.1 Post War America								Y	Y	N	Y	Y	
Assignment(s)	6.1.a Post WWI Struggles	30	Y	Y	N	N			Y					Y
Lesson	6.2 The Harding Presidency								Y	Y	N	Y	N	
Assignment(s)	6.2.a Teapot Dome Playlist	30	Y	Y	Y	Y			Y					Y
Week 5	November 30													
	Unit 6 - Post War Society													
Lesson	6.3 America's Industrial Boom								Y	Y	N	Y	N	
Assignment(s)	6.3.a Henry Ford	35	Y	Y	N	N			Y					Y
Formal Assessment	6.4.a Unit 6 Exam	20	Y	Y	Y	Y			Y					
	Unit 7 - Roaring 20s													
Lesson	7.1 Different Way of Life								Y	Y	N	Y	Y	
Assignment(s)	7.1.a Prohibition Cause & Effect Essay	20	Y	N	N	N			Y					Y
Week 6	December 7													

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
	Unit 7 - Roaring 20s													
Lesson	7.2 Women of the 1920s								Y	Y	N	Y	Y	
Assignment(s)	7.2.a Women of the 1920s	20	Y	Y	N	N			Y					Y
Lesson	7.3 Harlem Renaissance								Y	Y	N	Y	Y	
Assignment(s)	7.3.a Harlem Renaissance Art Analysis	30	Y	Y	N	N			Y					Y
Lesson	7.4 Consumerism of the 20s								Y	Y	N	Y	Y	
Assignment(s)	7.4.a 1920s Consumer Advancements	15	Y	Y	Y	Y			Y					Y
Week 7	December 14													
	Unit 7 - Roaring 20s													
Formal Assessment	7.5.a Unit 7 Exam	20	Y	Y	Y	Y			Y					
	Unit 8 - Great Depression													
Lesson	8.1 Causes of the Great Depression								Y	Y	N	Y	N	
Assignment(s)	8.1.a Depression Visual Vocabulary	20	Y	N	N	N			Y					Y
Assignment(s)	8.1.b Grapes of Wrath Analysis	20	Y	Y	N	N			Y					Y
Week 8	December 21													
	Unit 8 - Great Depression													
Lesson	8.2 FDR & the New Deal								Y	Y	N	Y	Y	
Assignment(s)	8.2.a Criticisms of the New Deal	30	Y	Y	Y	Y			Y					Y
Week 9	January 4													
	Unit 8 - Great Depression													
Lesson	8.3 Impact of the New Deal								Y	Y	N	Y	Y	
Assignment(s)	8.3.a FORUM: Q2 Reflection	10	Y	Y	Y	Y			Y					Y
Formal Assessment	8.3.b Roaring 20s	20	Y	Y	Y	Y			Y					
Week 10	January 11													
	Unit 8 - Great Depression													
Formal Assessment	8.4.a Quarter 2 Exam	40	Y	Y	Y	Y			Y					
Quarter 2 Summary														
19 Assignments/Assessments				19	13	13								
# of Alternates				100%	68%	68%								
Total Points		500												
Semester 1 Totals														
*Non Eligible ALT Assignmnet				1	1	1								
39 Assignments/Assessment				39	31	31								
# of Alternates				100%	79%	79%								
Total Points		1000												
	Unit 9 - WWII													
Week 1	January 26													
Lesson	9.1 The Beginning of World War II								Y	Y	N	Y	N	
Assignment(s)	9.1.a Causes of WWII	30	Y	Y	Y	Y			Y					Y
Week 2	February 1													
	Unit 9 - WWII													
Assignment(s)	9.1.b The Holocaust	30	Y	Y	Y	Y			Y					Y

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Lesson	9.2. United States Readies to Join the War								Y	Y	N	Y	Y	
Assignment(s)	9.2.a US Mobilization for War	30	Y	Y	Y	Y			Y					Y
Week 3	February 8													
	Unit 9 - WWII													
Lesson	9.2.b Impact of Pearl Harbor	30	Y	Y	Y	Y			Y					Y
Lesson	9.3 United States in World War II								Y	Y	N	Y	Y	
Assignment(s)	9.3.a The Home Front	20	Y	Y	N	N			Y					Y
Week 4	February 15													
	Unit 9 - WWII													
Formal Assessment	9.3.b Unit 9 Exam	20	Y	Y	Y	Y			Y					Y
	Unit 10 - The 1950s													
Lesson	10.1 Postwar Politics & the Cold War								Y	Y	N	Y	Y	
Assignment(s)	10.1.a A Fearful America	30	Y	Y	Y	Y			Y					Y
Week 5	February 22													
	Unit 10 - The 1950s													
Lesson	10.2 Birth of the American Dream								Y	Y	N	Y	Y	
Assignment(s)	10.2.a Okay Boomer	25	Y	Y	N	N			Y					Y
Lesson	10.3 Popular Culture & Civil Rights								Y	Y	N	Y	Y	
Assignment(s)	10.3.a Philadelphia Urban Renewal	15	Y	Y	N	N			Y					Y
Week 6	March 1													
	Unit 10 - The 1950s													
Formal Assessment	10.3.b Unit 10 Exam	25	Y	Y	Y	Y			Y					Y
	Unit 11 - Social Change & the 1960s													
Lesson	Civil Rights Movement11.1								Y	Y	N	Y	Y	
Assignment(s)	11.1.a Leaders of the Civil Rights Movement	20	Y	Y	N	N			Y					Y
Week 7	March 8													
	Unit 11 - Social Change & the 1960s													
Assignment(s)	11.1.b A Dream Realized	30	Y	Y	Y	Y			Y					Y
Assignment(s)	11.1.c Extra Credit: MLK Jr.	0		N					Y					Y
Lesson	11.2 Politics of the 1960s								Y	Y	N	Y	Y	
Assignment(s)	11.2.a JFK & The Space Rac3	15	Y	Y	N	N			Y					Y
Lesson	11.3 Vietnam								Y	Y	N	Y	Y	
Assignment(s)	11.3.a Division in America	20	Y	Y	N	N			Y					Y
Week 8	March 15													
	Unit 11 - Social Change & the 1960s													
Formal Assessment	11.3.b Unit 11 Exam	25	Y	Y	Y	Y			Y					Y
	Unit 12 - Crimes and Conservative Tides: the 1970s													
Lesson	12.1 End of the Vietnam War								Y	Y	N	Y	Y	
Assignment(s)	12.1.a Four Dead in Ohio	30	Y	Y	N	N			Y					Y
Week 9	March 22													
	Unit 12 - Crimes and Conservative Tides: the 1970s													
Lesson	12.2 Nixon & Watergate								Y	Y	N	Y	Y	
Assignment(s)	12.2.a Watergate: Legacy & Impact	30	Y	Y	N	N			Y					Y
Lesson	12.3 Carter & Ford Presidencies								Y	Y	N	Y	Y	
Assignment(s)	12.3.a Social Movement	30	Y	Y	N	N			Y					Y

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 10	March 22													
	Unit 12 - Crimes and Conservative Tides: the 1970s													
Assignment(s)	12.3.b Time Magazine Cover	20	Y	Y	N	N			Y					Y
Formal Assessment	12.3.d Unit 12 Exam	25	Y	Y	Y	Y			Y					Y
Quarter 3 Summary														
20 Assignments/Assessments														
# of Alternates														
Total Points														
				20	10	10								
				100%	50%	50%								
Week 1	3/29/2021 (transition week)													
	Unit 13 - End of the Cold War: 1980s													
Lesson	13.1 Conservative Tide of the 1980s								Y	Y	N	Y	Y	
Assignment(s)	13.1.a Born In The U.S.A. Lyric Analysis	25	Y	Y	N	N			Y					Y
Lesson	13.2 1980s Society & Culture								Y	Y	N	Y	Y	
Assignment(s)	13.2.a The Anti-Drug Abuse Act	30	Y	Y	N	N			Y					Y
Week 2	April 5													
	Unit 13 - End of the Cold War: 1980s													
Lesson	13.3 The End of the Cold War								Y	Y	N	Y	Y	
Assignment(s)	13.3.a The Cold War: A Look Back	30	Y	Y	Y	Y			Y					Y
Formal Assessment	13.3.b Unit 13 Exam	25	Y	Y	Y	Y			Y					Y
Week 3	April 12													
	Unit 14 - End of the 20th Century													
Lesson	14.1 Clinton Administration								Y	Y	N	Y	Y	
Assignment(s)	14.1.a NAFTA	30	Y	Y	N	N			Y					Y
Lesson	14.2 Technology Boom								Y	Y	N	Y	Y	
Assignment(s)	14.2.a Impact of the Internet	20	Y	Y	Y	Y			Y					Y
Week 4	April 19													
	Unit 14 - End of the 20th Century													
Lesson	14.3 America at the Turn of the Century								Y	Y	N	Y	N	
Assignment(s)	14.3.a Gentrification	30	Y	Y	N	N			Y					Y
Formal Assessment	14.3.b Unit 14 Exam	20	Y	Y	Y	Y			Y					Y
Week 5	April 26													
	Unit 15 - 21st Century													
Lesson	15.1 The Bush Administration								Y	Y	N	Y	N	
Assignment(s)	15.1.a A Legacy of Destruction	20	Y	Y	N	N			Y					Y
Assignment(s)	15.1.b The Great Recession	25	Y	Y	Y	Y			Y					Y
Week 6	May 3													
	Unit 15 - 21st Century													
Lesson	15.2 Terrorism, 9/11, and the Aftermath								Y	Y	N	Y	N	
Assignment(s)	15.2.a 9/11 Speech Analysis	30	Y	Y	N	N			Y					Y
Assignment(s)	15.2.b September 11th Interview	20	Y	Y	Y	Y			Y					Y
Lesson	15.3 Globalization & Technology								Y	Y	N	Y	Y	
Assignment(s)	15.3.a What Are You Buying?	20	Y	Y	N	N			Y					Y
Week 7	May 10													
	Unit 15 - 21st Century													
Formal Assessment	15.3.b Unit 15 Exam	25	Y	Y	Y	Y			Y					Y
	Unit 16 - Modern Times													
Lesson	16.1 The Obama Administration								Y	Y	N	Y	N	
Assignment(s)	16.1.a Technology in Campaigns	20	Y	N	N	N			Y					Y

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Assignment(s)	16.1.b Celebrating Your Local History	30	Y	Y	Y	Y			Y					Y
Week 8	May 17													
	KEYSTONE TESTING													
Week 9	May 24													
	Unit 16 - Modern Times													
Lesson	16.2 Modern Politics								Y	Y	N	Y	Y	
Assignment(s)	16.2.a Current Events Catch Up	25	Y	Y	N	N			Y					Y
Lesson	16.3 21st Century Movements								Y	Y	N	Y	Y	
Assignment(s)	16.3.a Civil Rights Legacy	40	Y	Y	Y	Y			Y					Y
Week 10	May 31													
	Unit 16 - Modern Times													
Formal Assessment	16.3.b Unit 16 Exam	25	Y	Y	Y	Y			Y					Y
Assignment(s)	16.3.c Where in the World is Carmen Sandiego	10	Y	NA	NA	NA			Y					Y
	Quarter 4 Summary													
	*Non Eligible ALT Assignmnet			1	1	1								
	18 Assignments/Assessments			18	10	10								
	# of Alternates			100%	56%	56%								
	Total Points	500												
	Semester 2 Summary													
	*Non Eligible ALT Assignmnet			1	1	1								
	38 Assignments/Assessments			38	20	20								
	# of Alternates			100%	53%	53%								
	Total Points	1000												

	# of Days	2023-2024 School Year	Point Value	Restriction Sets	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 1	2	August 27												
Unit Name		Unit 1 - Discovering North America												
Live Lab		Welcome to American History I	15	Y										
Assignment(s)		1.1.0.a Introduction Forum	5	Y	NA	NA	NA	Y	Y					Y
Lesson		1.1 Three Worlds Collide	10							Y	N	Y	N	
Assignment(s)		1.1.a Christopher Columbus	30	Y	Y	Y	Y	Y	Y					Y
Week 2	5	August 31												
Unit Name		Unit 1 - Discovering North America												
Live Lab		Identifying the 13 Colonies	15											
Lesson		1.2 Explorers Compete in North America	10							Y	N	Y	N	
Assignment(s)		1.2.a Explorers Compete in North America Notetaking	15	Y	Y	Y	Y	Y	Y					Y
Week 3	4	September 7												
Unit Name		Unit 1 - Discovering North America												
Live Lab		Roanoke	15	Y										
Assignment(s)		1.2.b Life at Sea	20	Y	Y	Y	Y	Y	Y					Y
Formal Assessment		1.4.a Unit 1 Quiz	20	Y	Y	Y	Y	Y	Y					
Week 4	5	September 14												
Unit Name		Unit 2 - Early Colonial Settlement												
Live Lab		Settling the Colonies	15	Y										
Lesson		2.1 English Colonize North America	10							Y	N	Y	N	
Assignment(s)		2.1.b 13 Colonies Map (iPad)	20	Y	Y	Y	Y	Y	Y					Y
Week 5	5	September 21												
Unit Name		Unit 2 - Early Colonial Settlement												
Live Lab		Life in the Colonies	15	Y										
Lesson		2.2 Creating the 13 Colonies	10							Y	N	Y	Y	
Assignment(s)		2.2.b Salem Witch Trials	30	Y	Y	Y	Y	Y	Y					Y
Formal Assessment		2.3.a Unit 2 Quiz	20	Y	Y	Y	Y	Y	Y					
Week 6	4	September 28												
Unit Name		Unit 3 - Life in the English Colonies												
Live Lab		Slavery	15	Y										
Lesson		3.1 Life in the Colonies	10							Y	N	Y	Y	
Assignment(s)		3.1.a Indentured Servant ProCon List (iPad)	20	Y	Y	Y	Y	Y	Y					Y
Week 7	5	October 5												
Unit Name		Unit 3 - Life in the English Colonies												
Lesson		3.2 Slavery in the Colonies	10							Y	N	Y	Y	
Assignment(s)		3.2.b Trans-Atlantic Slave Trade	15	Y	Y	Y	Y	Y	Y					Y
Formal Assessment		3.3.a Unit 3 Quiz	20	Y	Y	Y	Y	Y	Y					
Week 8	4	October 12												
Unit Name		Unit 4 - Causes of the Revolution												
Live Lab		Start of the American Revolution	15	Y										
Lesson		4.1 Colonies Begin to Resist	10							Y	N	Y	Y	
Assignment(s)		4.1.b Political Cartoon Analysis	15	Y	Y	Y	Y	Y	Y					Y

	# of Days	2023-2024 School Year	Point Value	Restriction Sets	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 9	5	October 19												
Unit Name		Unit 4 - Causes of the Revolution												
Live Lab		Start of the American Revolution	15	Y										
Lesson		4.2 The Revolution Begins (Q1W5)	10							Y	N	Y	Y	
Assignment(s)		4.2.a Call to Arms (iPad)	30	Y	Y	Y	Y	Y	Y					Y
Week 10	6	October 26												
		(4.3) Quarter 1 Review	10	Y										
Formal Assessment		4.3.a Quarter 1 Exam	30	Y	Y	Y	Y	Y	Y					
		Quarter 1 Summary												
		*Non Eligible ALT Assignmnet			1	1	1							
		13 Assignments/Assessments			13	13	13							
		# of Alternates (Intro Forum N/A)			100%	100%	100%							
		8 Live Labs												
	500	Total Points												
Week 1	2	11/5/2020 (transition week)												
Unit Name		Unit 5 - The Revolutionary War												
Live Lab		Women in the American Revolution	15											
Lesson		(5.1) Start of the Revolutionary War	10							Y	N	Y	Y	
Assignment(s)		5.1.b American Revolution Silhouettes	35	Y	Y	Y	Y	Y	Y					Y
Week 2	5	November 9												
Unit Name		Unit 5 - The Revolutionary War												
Live Lab #1		Spies and Ships	15	Y										
Lesson		5.2 Closing Stages of the Revolutionry War	10							Y	N	Y	Y	
Assignment(s)		5.2.a Revolutionary War timeline	25	Y	Y	Y	Y	Y	Y					Y
Week 3	5	November 16												
Unit Name		Unit 5 - The Revolutionary War												
Live Lab #2		ARTICLES OF CONFEDERATION	15	Y										
Formal Assessment		5.5 Unit 5 Quiz	20	Y	Y	Y	Y	Y	Y					
Week 4	3	November 23												
Unit Name		Unit 6 - Building the Constitution												
Live Lab #3		CONSTITUTIONAL CONVENTION	15											
Lesson		6.1 Early Struggles for Young Nation	10							Y	N	Y	Y	
Lesson		6.2 Establishing a Government	10							Y	N	Y	Y	
Assignment(s)		6.2.a.Exploring Independence Hall (iPad)	25	Y	Y	N	N	Y	Y					Y
Formal Assessment		6.3 Unit 6 Quiz	20	Y	Y	Y	Y	Y	Y					
Week 5	5	November 30												
Unit Name		Unit 6 - Building the Constitution												
Live Lab #4		WASHINGTON	15											
Lesson		7.1 The First President of the United States	10							Y	N	Y	Y	
		7.1.b Interview with George Washington	25	Y	Y	N	N	Y	Y					Y

	# of Days	2023-2024 School Year	Point Value	Restriction Sets	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 6	5	December 7												
Unit Name		Unit 7 - Starting a New Nation												
Live Lab #5		JOHN ADAMS	15	Y										
Lesson		7.2 John Adams and Political Parties	10							Y	N	Y	Y	
Assignment(s)		7.2.a. Adams Presidency Political Cartoon Analysis	30	Y	Y	N	N	Y	Y					Y
Formal Assessment		7.3.a Unit 7 Quiz	20	Y	Y	Y	Y	Y	Y					
Week 7	5	December 14												
Unit Name		Unit 7 - Starting a New Nation												
Live Lab #6		JEFFERSON, LEWIS & CLARK	15	Y										
Lesson		8.1 Jefferson's Presidency	10							Y	N	Y	Y	
Assignment(s)		8.1.a Jefferson's Presidency Notes	15	Y	Y	Y	Y	Y	Y					Y
Week 8	3	December 21												
Unit Name		Unit 8 - The Jeffersonian Era												
Live Lab #7		WAR OF 1812	15	Y										
Lesson		Foreign Conflicts	10							Y	N	Y	Y	
Assignment(s)		8.2.a.War of 1812 Timeline	25	Y	Y	N	N	Y	Y					Y
Formal Assessment		8.3.a Unit 8 Quiz	20	Y	Y	Y	Y	Y	Y					
Week 9	5	January 4												
Unit Name		Unit 8 - The Jeffersonian Era												
Formal Assessment		8.4.a Semester 1 Exam	40	Y	Y	Y	Y	Y	Y					

		Quarter 2 Summary												
		12 Assignments/Assessments			12	8	8							
		# of Alternates			100%	67%	67%							
	500	8 Live Labs												
		Total Points												
		Semester 1 Totals												
		*Non Eligible ALT Assignmnet			1	1	1							
		34 Assignments/Assessments			25	21	21							
		# of Alternates			74%	62%	62%							
		16 Live Labs												
		Total Points	1000											

Week 1	4	January 26												
Unit Name		Unit 9 - Nation Continues to Grow and Change												
Lesson		9.1 America Creates an Identity	10						Y	N	Y	Y		
Assignment(s)		9.1.a YOUR Monroe Doctrine	25	Y	Y	Y	Y	Y					Y	
Week 2	5	February 1												
Unit Name		Unit 9 - Nation Continues to Grow and Change												
Live Lab #1		Jacksonian Democracy	15	Y										

	# of Days	2023-2024 School Year	Point Value	Restriction Sets	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Assignment(s)		9.1.b Andrew Jackson's Worth	30	Y	Y	Y	Y	Y					Y	
Lesson		9.2 The Age of Jackson	10						Y	N	Y	N		
		10												
Week 3	4	February 8												
Unit Name		Unit 10 - Differences Between North & South												
Live Lab #2		Industrial Revolution Live Lab	15	Y										
Formal Assessment		9.3.a Unit 9 Quiz	25	Y	Y	Y	Y	Y						
Lesson		10.1 The Nation Industrializes	10							N		Y		
Week 4	4	February 15												
Unit Name		Unit 10 - Differences Between North & South												
Live Lab #3		WEB DuBois vs Booker T. Washington	15	Y										
Lesson		10.2 Northern Industries & Southern Plantations	10						Y	N	Y	Y		
Assignment(s)		10.2.a Life as A Slave	25	Y	Y	N	N	Y					Y	
Week 5	5	February 22												
Unit Name		Unit 10 - Differences Between North & South												
Live Lab #4		UNDERGROUND RAILROAD	15	Y										
Lesson		10.3 Growth Challenges America	10						Y	N	Y	Y		
Assignment(s)		10.3.a Growth Challenges America Notes	20	Y	Y	Y	Y	Y					Y	Auto Grade?
Week 6	5	March 1												
Unit Name		Unit 11 - The Age of Reform in America												
Formal Assessment		10.4.a Unit 10 Quiz	25	Y	Y	Y	Y	Y						
Live Lab #5		EXAMINING ABOLITION	15											
Lesson		11.1 Reforming Society and the Abolition Movement	10						Y	N	Y	Y		
Week 7	5	March 8												
Unit Name		Unit 11 - The Age of Reform in America												
Live Lab #6		Women's Suffrage	15											
Lesson		11.2 Ideas Spread & Women Seek Reform	10						Y	N	Y	N		
Assignment(s)		11.2.a Women's Activism	35	Y	Y	N	N	Y					Y	
Formal Assessment		11.3.a Unit 11 Quiz	25	Y	Y	Y	Y	Y						
Week 8	5	March 15												
Unit Name		Unit 12 - Moving Further West												
Live Lab #7		WESTWARD EXPANSION	15											
Lesson		12.1 Following Trails to the Wild West	10						Y	N	Y	Y		
Formal Assessment		12.1.a Map Out the USA	20	Y	Y	Y	Y	Y						Auto Grade
Week 9	6	March 22												
Unit Name		Unit 12 - Moving Further West												
Live Lab #8		GOLD RUSH	15	Y										
Assignment(s)		12.1.b Impact of New Transportations	20	Y	Y	Y	Y	Y					Y	Auto Grade?
Lesson		12.2 War & Gold	10						Y	N	Y	Y		
Week 10	6	March 29												
Formal Assessment		12.3.a Qtr 3 Exam	40	Y	Y	Y	Y	Y						Add Content from 12.2.
		Quarter 3 Summary												

	# of Days	2023-2024 School Year	Point Value	Restriction Sets	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
		11 Assignments/Assessments			11	9	9							
		# of Alternates			100%	82%	82%							
		8 Live Labs												
	500	Total Points												
Week 1	2	3/29/2021 (transition week)												
Unit Name		Unit 13 - A House Divided												
Live Lab #1		NO MORE COMPORMISING	15	Y										
Lesson		13.1 Failing to Compromise	10						Y	N	Y	Y		
Assignment(s)		13.1.a Fugitive Slave Act Perspective	35	Y	Y	Y	Y	Y					Y	
Week 2	5	April 5												
Unit Name		Unit 13 - A House Divided												
Live Lab #1		WHO MORE PREPARED	15	Y										
Assignment(s)		13.1.b Research Compromise of 1848 Assignment	15	Y	Y	Y	Y	Y					Y	Auto Grade?
Week 3	5	April 12												
Unit Name		Unit 14 - The Early Years of the Civil War												
Live Lab #2		EARLY YEARS OF THE CIVIL WAR	15	Y										
Lesson		13.2 Crisis Leads to War (W6)	10						Y	N	Y	Y		
Formal Assessment		13.3.a Unit 13 Quiz	25	Y	Y	Y	Y	Y						
Week 4	2	April 19												
Unit Name		Unit 14 - The Early Years of the Civil War												
Live Lab #3		WOMEN IN THE. CIVIL WAR	15	Y										
Lesson		14.1 A Nation Fighting (W7)	10						Y	N	Y	Y		
Assignment(s)		14.1.b Civil War Advantage Chart Analysis	25	Y	Y	Y	Y	Y					Y	
Week 5	5	April 26												
		PSSA WEEK (No Middle School Work)												
Week 6	5	May 3												
Unit Name		Unit 15 - End of the Civil War												
Live Lab #4		EMANCIPATION PROCLAMATION	15	Y										
Lesson		14.2 Emancipation Proclamation	10						Y	N	Y	N		
Assignment(s)		14.2.a Emancipation Proclamation	30	Y	Y	N	N	Y					Y	Be sure to Upload
Formal Assessment		Part 14 Exam	25	Y	Y	Y	Y	Y						
Week 7	5	May 10												
Unit Name		Unit 15 - End of the Civil War												
Live Lab #5		END OF THE CIVIL WAR	15	Y										
Lesson		15.1 Life During the War (W10)	10						Y	N	Y	Y		
Assignment(s)		15.1.a Civil War Turning Points	30	Y	Y	Y	Y	Y					Y	
Week 8	5	May 17												
		KEYSTONE WEEK (No High School Work)												
Unit Name		Unit 15 - End of the Civil War												
Live Lab #6		RECONSTRUCTION	15	Y										

	# of Days	2023-2024 School Year	Point Value	Restriction Sets	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Lesson		15.2 End of the Civil War	10						Y	N	Y	N		
Assignment(s)		15.2.a Legacy of the Civil War	25	Y	Y	N	N	Y					Y	
Formal Assessment		15.3.a Unit 15 Quiz	25	Y	Y	Y	Y	Y						
Week 9	5	May 24												
Unit Name		Unit 16 -Reconstruction												
Live Lab #7		WRAP UP	15	Y										
Lesson		16.1 Rebuilding the Nation (w11)	10						Y	N	Y	Y		
Assignment(s)		16.1.a Reporting on the Reconstruction	25	Y	Y	N	N	Y					Y	
Lesson		16.2 Changes lead to Collaspe	10						Y	N	Y	N		
Week 10	4	May 31												
Formal Assessment		Semester 2 Final	40	Y	Y	Y	Y	Y						
		Quarter 4 Summary												
		11 Assignments/Assessments			11	8	8							
		# of Alternates			100%	73%	73%							
		8 Live Labs												
	500	Total Points												
		Semester 2 Summary												
		22 Assignments/Assessments			22	17	17							
		# of Alternates			100%	77%	77%							
		8 Live Labs												

	2023-2024 School Year	Point Value	Restrictions Set	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson
Week 1	August 27											
Unit Name	Unit 1 - The Development of Civilization											
Live Lab	Introduction	10										
Lesson	1.1 Tools of the Trade	10					Y	Y	Y	N	Y	Y
Assignment(s)	1.1.a Cookie Map	25	Y	Y	Y	Y	Y	Y	Y			
Week 2	August 31											
Unit Name	Unit 1 - The Development of Civilization											
Lesson	1.2 Let's Investigate the Past	10					Y	Y	Y	N	Y	Y
Lesson	1.3 Development of a Civilization	10					Y	Y	Y	N	Y	Y
Assignment(s)	1.3.a (iPad) Agricultural Revolution	10	Y	Y	Y	Y						
Lesson	2.1 Ancient City States on the Rise: Sumeria	10					Y	Y	Y	N	Y	Y
Assignment(s)	2.1.a Sumerian Achievements	20	Y	Y	Y	Y						
Week 3	September 7											
Unit Name	Unit 2 - The Fertile Crescent											
Live Lab	Reading Maps	15	Y									
Lesson	2.2 The Empires of Mesopotamia	10					Y	Y	Y	N	Y	Y
Assignment(s)	2.2.a Fertile Crescent Mapping Activity	20	Y	Y	Y	Y						
Week 4	September 14											
Unit Name	Unit 2 - The Fertile Crescent											
Live Lab	Mesopotamia	15	Y									
Formal Assessment	2.2.b Fertile Crescent Quiz	20	Y	Y	Y	Y						
Week 5	September 21											
Unit Name	Unit 3 - Ancient Egypt											
Live Lab	The Egyptian Gods	15	Y									
Lesson	3.1 Introduction to Egypt	10					Y	Y	Y	N	Y	Y
Assignment(s)	3.1.a Exploring the Pyramids Assignment	30	Y	Y	Y	Y						
Week 6	September 28											
Unit Name	Unit 3 - Ancient Egypt											
Live Lab	Ancient Egypt VR	15	Y									
Lesson	3.2 The Pharaohs	10					Y	Y	Y	N	Y	Y
Assignment(s)	3.2.a Interview a Pharaoh	40	Y	Y	Y	Y						
Week 7	October 5											
Unit Name	Unit 3 - Ancient Egypt											
Live Lab	Ancient Egypt - Society	15	Y									
Lesson	3.3 Daily Life and Jobs in Ancient Egypt	10					Y	Y	Y	N	Y	Y
Formal Assessment	3.3.a Ancient Egypt Quiz	20	Y	Y	Y	Y						
Assignment(s)	(3.3.b) A Day in the Life	20	Y	Y	Y	Y						

	2023-2024 School Year	Point Value	Restrictions Set	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson
Week 8	October 12											
Unit Name	Unit 3 - Ancient Egypt											
Live Lab	Story of Jerusalem	15	Y									
Lesson	4.1 The Birth of Judasim	10					Y	Y	Y	N	Y	Y
Assignment(s)	4.1.a Atrifact Study: Biblical Artifacts	30	Y	Y	Y	Y						
Unit Name	Unit 4 - Judaism and The Middle East											
Live Lab	Hebrew Leaders	15	Y									
Lesson	4.2 Hebrew Rulers	10					Y	Y	Y	N	Y	Y
Assignment(s)	4.2.a Profile of A Hebrew Leader	30	Y	Y	Y	Y	Y	Y	Y			
Week 10	October 26											
Unit Name	Unit 4 - Judaism and The Middle East											
Formal Assessment	4.2.b Hebrew Leaders	20		Y	Y	Y						
Quarter 1 Summary												
12 Assignments/Assessments				12	12	12						
# of Alternates				100%	100%	100%						
8 Live Labs												
Total Points		500										
Week 1	11/5/2020 (transition week)											
Unit Name	Unit 5 - Africa											
Live Lab	Africa's Four Regions	15	Y									
Lesson	5.1 African Geography	5					Y	Y	Y	N	Y	Y
Assignment(s)	5.1.a Africa Map	15	Y	Y	Y	Y	Y	Y	Y			
Lesson	5.2 The Bantu Migrations	5					Y	Y	Y	N	Y	Y
Assignment(s)	5.2.a Bantu Migrations Sketch	15	Y	Y	Y	Y	Y	Y	Y			
Lesson	5.3 Ancient African Empires	5					Y	Y	Y	N	Y	Y
Assignment(s)	5.3.a African Empires Venn Diagram (iPad)	15	Y	Y	Y	Y	Y	Y	Y			
Week 2	November 9											
Unit Name	Unit 5 - Africa											
Live Lab	Let's learn About Buddha	15	Y									
Lesson	5.4 The Origins of Islam	10					Y	Y	Y	N	Y	Y
Assignment(s)	5.4.a Islam Infographic	15	Y	Y	Y	Y	Y	Y	Y			
Formal Assessment	5.4.b. Africa Quiz	30	Y	Y	Y	Y	Y	Y	Y			
Week 3	November 16											
Unit Name	Unit 6 - Ancient India											
Live Lab	Mansa Musa	15										
Lesson	6.1 Geography of Ancient India	10					Y	Y	Y	N	Y	Y

	2023-2024 School Year	Point Value	Restrictions Set	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson
Assignment(s)	6.1.a Artifact Exploration (iPad)	15	Y	Y	Y	Y	Y	Y	Y			
Week 4	November 23											
Unit Name	Unit 6 - Ancient India											
Live Lab	Buddha	15	Y									
Lesson	6.2 Hinduism in Ancient India	5					Y	Y	Y	N	Y	Y
Assignment(s)	6.2.a Gandhi's India	15	Y	Y	Y	Y	Y	Y	Y			
Lesson	6.3 Buddhism	5					Y	Y	Y	N	Y	Y
Assignment(s)	6.3.a Buddhism Project	15	Y	Y	Y	Y	Y	Y	Y			
Week 5	November 30											
Unit Name	Unit 6 - Ancient India											
Live Lab	Empires of Ancient India	15	Y									
Lesson	6.4 Ashoka's Empire	5					Y	Y	Y	N	Y	Y
Assignment(s)	6.4.a Ashoka's Columns	15	Y	Y	Y	Y	Y	Y	Y			
Lesson	6.5 The Guptas	5					Y	Y	Y	N	Y	Y
Formal Assessment	6.5.a Ancient Indian Exam	35	Y	Y	Y	Y	Y	Y	Y			
Week 6	December 7											
Unit Name	Unit 7 - Ancient China: The Rise of Dynasties											
Live Lab	Great Wall of China	15	Y									
Lesson	7.1 Geography of Ancient China: Early Settlement	5					Y	Y	Y	N	Y	Y
Assignment(s)	7.1.a Life in Inner China Vs. Outer China	15	Y	Y	Y	Y	Y	Y	Y			
Lesson	7.2 Rise of Chinese Dynasties: The Shang and Zhou	5					Y	Y	Y	N	Y	Y
Lesson	7.3 Early Chinese Philosophies	5					Y	Y	Y	N	Y	Y
Assignment(s)	7.3.a Confucius' Fortune Cookie Aphorisms	15	Y	Y	Y	Y	Y	Y	Y			
Week 7	December 14											
Unit Name	Unit 7 - Ancient China: The Rise of Dynasties											
Live Lab	The Religions Of China	15	Y									
Formal Assessment	7.3.b China Quiz	20	Y	Y	Y	Y	Y	Y	Y			
Week 8	December 21											
Unit Name	Unit 8 - Ancient China: The Silk Road and The Fall of Dynasties											
Live Lab	Terracotta Warriors	15	Y									
Lesson	The Qin and Han Dynasty	5					Y	Y	Y	N	Y	Y
Assignment(s)	8.1.a Dynasties of Ancient China	15	Y	Y	Y	Y	Y	Y	Y			
Lesson	8.2 The Silk Road and Trade	5					Y	Y	Y	Y	Y	Y
Assignment(s)	8.2.a Traders Along the Silk Road	15	Y	Y	Y	Y	Y	Y	Y			
Week 9	January 4											
Unit Name	Unit 8 - Ancient China: The Silk Road and The Fall of Dynasties											

	2023-2024 School Year	Point Value	Restrictions Set	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson
Formal Assessment	8.2.b Quarter Exam	35	Y	Y	Y	Y	Y	Y	Y			
Quarter 2 Summary												
	16 Assignments/Assessments			16	16	16						
	# of Alternates			100%	100%	100%						
	8 Live Labs											
	Total Points	500										
Semester 1 Totals												
	28 Assignments/Assessments			28	28	28						
	# of Alternates			100%	100%	100%						
	16 Live Labs											
	Total Points	2000										
Week 1	January 26											
Unit Name	Unit 9 - Ancient Greece: Geography and Government											
Lesson	9.1 Geography of Ancient Greece	10					Y	Y	Y	Y	Y	Y
Assignment(s)	9.1.a Ancient Greece Map	25	Y	Y	Y	Y						
Week 2	February 1											
Unit Name	Unit 9 - Ancient Greece: Geography and Government											
Live Lab	GREEK GEOGRAPHY	15	Y									
Lesson	9.2 Greek Dark Ages	10					Y	Y	Y	Y	Y	Y
Assignment(s)	9.2.a My Polis Clips Video	25	Y	Y	Y	Y						
Week 3	February 8											
Unit Name	Unit 9 - Ancient Greece: Geography and Government											
Live Lab	GREEK GOVERNMENT IXL	15	Y									
Lesson	9.3 Greek Government & the Rise of Democracy	10					Y	Y	Y	Y	Y	Y
Formal Assessment	9.3.a Greek Geography and Government Quiz	25	Y	Y	Y	Y						
Assignment(s)	9.3.b Democracy Today	20	Y	Y	Y	Y						
Week 4	February 15											
Unit Name	Unit 10 - Ancient Greece											
Live Lab	GREEK GODS/HEROES	15										
Lesson	10.1 The Persian Wars	10					Y	Y	Y	Y	Y	Y
Assignment(s)	10.1.a You and Herodotus	35	Y	Y	Y	Y						

	2023-2024 School Year	Point Value	Restrictions Set	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson
Week 5	February 22											
Unit Name	Unit 10 - Ancient Greece											
Live Lab	SOLDIERS JOURNAL	15										
Assignment(s)	10.1.b Athens and Sparta Compare Contrast	25	Y	Y	Y	Y						
Week 6	March 1											
Unit Name	Unit 10 - Ancient Greece											
Live Lab	ANCIENT GREECE	15										
Lesson	10.2 Golden Age of Athens	10					Y	Y	Y	Y	Y	Y
Assignment(s)	10.2.a Golden Age of Athens Outline	30	Y	Y	Y	Y						
Formal Assessment	10.2.b The Golden Age of Greece Quiz	20	Y	Y	Y	Y						
Week 7	March 8											
Unit Name	Unit 11 - Classical Greece and Alexander the Great											
Live Lab	BHM Katherine Johnson	15	Y									
Lesson	11.1 Alexander the Great	10					Y	Y	Y	Y	Y	Y
Formal Assessment	11.1.a Who as Alexander the Great Quiz	30	Y	Y	Y	Y						
Week 8	March 15											
Unit Name	Unit 11 - Classical Greece and Alexander the Great											
Live Lab	ANCIENT GREEK ARCHITECTURE	15	Y									
Lesson	11.2 The Hellenistic Period and Legacy of Ancient Greece	10					Y	Y	Y			
Assignment(s)	11.2.a Library of Alexandria	25	Y	Y	Y	Y				Y	Y	Y
Week 9	March 22											
Unit Name	Unit 11 - Classical Greece and Alexander the Great											
Live Lab	Legacy of Socrates	15										
Assignment(s)	11.2.b The Legacy of Ancient Greece	20	Y	Y	Y	Y						
Week 9	March 22											
Unit Name	Unit 11 - Classical Greece and Alexander the Great											
Formal Assessment	11.3.b Ancient Greece Exam	30	Y	Y	Y	Y						
Quarter 3 Summary												
12 Assignments/Assessments												
# of Alternates												
				12	12	12						
				8 Live Labs	100%	100%	100%					
		Total Points	500									
Week 1	3/29/2021 (transition week)											
Unit Name	Unit 12 - The Development of Ancient Rome											
Live Lab	Rome Travel Flyer	15										

	2023-2024 School Year	Point Value	Restrictions Set	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson
Lesson	12.1 Early Development of Ancient Rome	10					Y	Y	Y	Y	Y	Y
Assignment(s)	12.1.a Map of Ancient Rome	20	Y	Y	Y	Y						
Week 2	April 5											
Unit Name	Unit 12 - The Development of Ancient Rome											
Live Lab	ROME LIVE	15	Y									
Lesson	12.2 The Early Roman Republic	10					Y	Y	Y	Y	Y	Y
Formal Assessment	12.2.a Law and Citenship in the Roman Republic	25	Y	Y	Y	Y						
Week 3	April 12											
Unit Name	Unit 13 - The Roman Empire and the Rise of Christianity in Rome											
Live Lab	JULIUS CESEAR	15	Y									
Lesson	13.1 Rome Grows into an Empire	5					Y	Y	Y	Y	Y	Y
Assignment(s)	13.1.a Research an Emperor	20	Y	Y	Y	Y						
Lesson	13.2 Daily Life in the Roman Empire	5					Y	Y	Y	Y	Y	Y
Assignment(s)	13.2.a The Difference Between Romans	20	Y	Y	Y	Y						
Week 4	April 19											
Unit Name	Unit 13 - The Roman Empire and the Rise of Christianity in Rome											
Live Lab	GHOSTS OF THE COLESSEUM	15	Y									
Formal Assessment	13.2.b Roman Empire Quiz	30	Y	Y	Y	Y						
Lesson	13.3 Christianity and the Roman Empire	10					Y	Y	Y	Y	Y	Y
Assignment(s)	13.3.a Mapping christianity	20	Y	Y	Y	Y						
Week 5	April 26											
	PSSA WEEK (No Middle School Work)											
Week 6	May 3											
Unit Name	Unit 14 - Legacy of Rome											
Live Lab	THE FALL OF ROME	15	Y									
Formal Assessment	13.3.b Rise and Spread of Christianity Quiz	20	Y	Y	Y	Y						
Lesson	14.1 The Fall of The Roman Empire	10					Y	Y	Y	Y	Y	Y
Assignment(s)	14.1.a Achievements of Ancient Rome Web	20	Y	Y	Y	Y						
Week 7	May 10											
Unit Name	Unit 14 - Legacy of Rome											
Live Lab	PANDEMICS	15	Y									
Lesson	14.2 Rome's Legacy on the Moden World	10					Y	Y	Y	Y	Y	Y
Assignment(s)	14.2.a Roman Achievement Essay	25	Y	Y	Y	Y						
Week 8	May 17											
	KEYSTONE WEEK (No High School Work)											

	2023-2024 School Year	Point Value	Restrictions Set	ACD ALT	INT ALT	ADV ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson
Unit Name	Unit 14 - Legacy of Rome											
Live Lab	CONSTANTINE TIMELINE	15	Y									
Formal Assessment	14.2.b ROME EXAM	30	Y	Y	Y	Y						
Week 9	May 24											
Unit Name	Unit 15- Medieval Europe											
Live Lab	WHAT DID YOU LEARN ABOUT ROME?	15	Y									
Lesson	(15.1) The Middle Ages	5					Y	Y	Y	Y	Y	Y
Assignment(s)	15.1.a Diagram a Monastery	20	Y	Y	Y	Y				Y	Y	Y
Lesson	15.2 Feudalism	5					Y	Y	Y	Y	Y	Y
Assignment(s)	15.2.a Feudalism Journal	20	Y	Y	Y	Y						
Week 10	May 31											
Unit Name	Unit 15- Medieval Europe											
Lesson	15.3 The Reformation	10					Y	Y	Y	Y	Y	Y
Formal Assessment	15.3.a Martin Luther Video Analysis	15	Y	Y	Y	Y						
Formal Assessment	15.3.b Medieval Europe Quiz	15	Y	Y	Y	Y						
Quarter 4 Summary												
	14 Assignments/Assessments			14	14	14						
	# of Alternates			100%	100%	100%						
	8 Live Labs											
	Total Points	500										
Semester 2 Summary												
	26 Assignments/Assessments			26	26	26						
	# of Alternates			100%	100%	100%						
	16 Live Labs											
	Total Points	1000										

	# of Days	2020-2021 School Year - Semester 1	Point Value	AL T	Standards - Link to Document	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA	Comment
Week 1	2	August 27										
Unit Name		Unit 1 - Concepts of Geography										
Lesson		1.1 The Wide World of Geography			1.A, 1.B, 1.D	N	N	N	Y	N		
Assignment(s)		(1.1.a) Why Geography Matters Forum Upload	10	N	1.D	N					N	
Lesson		1.2 Geographic Questions and the Spatial Perspective			1.A, 1.B, 2.A, 2.B, 2.C., 4.A., 4.B., PSO-1, PSO-1.A., PSO-1.A.1	N	N	N	Y	Y		
Assignment(s)		(1.2.a) Five Themes of Geography Collage	10	N	MISSING- PSO-1, PSO-1.B., PSO-1.B.1., PSO-1.B.2.							
Assignment(s)		(1.2.b) Faces, Places, and Spaces	20		2.B., 4.A., 4.E., PSO-1, PSO-1.A., PSO-1.A.1., PSO-1.B.	N					N	
					Changing existing assignment							
Week 2	5	August 31										
Unit Name		Unit 2 - Maps: Tools for Studying Geography										
Assignment(s)		(Q1) Live Class Activity #1	10	N		N					N	
Lesson		2.1 Map Basics			1.A, 1.B, 1.D, 1.E, IMP-1., IMP-1.A, IMP-1.A.1., IMP-1.A.3	N	N	N	N	N		
Assignment(s)		(2.1.a) Neighborhood Map	10	N	3.A., 4.A., 5.A.	N					N	
Lesson		2.2 Map Scale and Projections			1.A, 1.B, 1.C, 1.E., 5.B., 5.C., 5.D., IMP-1.A., PSO-1., PSO-1.C., PSO-1.C.1., PSO-1.D., PSO-1.D.1	N	N	N	N	N		
Assignment(s)		(2.2.a) Comparing Map Projections	15	N	MISSING- SPS-1., SPS-1.A., SPS-1.A.1., SPS-1.A.2., SPS-1.A.3., SPS-1.A.4							
					1.C., 3.D.	N					N	WORD
Week 3	4	September 7										
Unit Name		Unit 2 - Maps: Tools for Studying Geography										
Assignment(s)		(Q1) Live Class Activity #2	10	N		N	N	N	N	N	N	
Lesson		2.3 Geographic Technologies			3.A., 3.B., 5.A., 5.B., 5.D., IMP-1., IMP-1.B., IMP-1.B.2., IMP-1.C., IMP-1.C.1	N	N	N	N	N		
Assignment(s)		(2.3.a) Map-a-thon	20	N	Replacing	N	N	N	N	N	N	
Assignment(s)		(2.3.b) GIS System Comparison	15	N	1.C., 3.D.	N					N	WORD
Lesson		2.4 Region, Scale, and Diffusion				N	N	N	N	Y		NOTEBOOK
Assignment(s)		(2.4.a) Geoinquiry: Distance and Scale	15	N	3.A., 3.B., 3.C., 5.A., 5.B.	N					N	
Assignment(s)		(2.4.b) Map Analysis Essay	30	N	1.A., 1.B., 1.C., 1.D., 1.E.	N					N	
Week 4	5	September 14										
Unit Name		Unit 2 - Maps: Tools for Studying Geography										
Formal Assessment		(2.4.c) Geography: Nature and Perspectives Quiz	30	N	1.A., 1.C., 1.D., 3.C., 4.A., 4.B., 4.C., 4.D., 4.F.	N					N	
Assignment(s)		(Q1) Live Class Activity #3	10	N		N					N	
Week 5	5	September 21										
Unit Name		Unit 2 - Maps: Tools for Studying Geography										
Assignment(s)		(Q2) Live Class Activity #4	10	N		N					N	
Unit Name		Unit 3 - Population Geography										
Lesson		3.1 Population Dynamics			1.A., 1.B., 2.A., 2.B., 3.C., IMP-2., IMP-2.A., IMP-2.A.1., IMP-2.A.2., IMP-2.A.3	N	N	N	Y	N		
Assignment(s)		(3.1.a) Population Geography Vocabulary & Concepts	10	N	1.A., 1.B., 1.D.	N					N	
Lesson		3.2 Malthus, Pyramids, and Demographic Transition			2.A, 3.C, 3.B, 2.B, PSO-2., PSO-2.E., PSO-2.E.1., PSO-2.F., PSO-2.F.1., IMP-2., IMP-2.A., IMP-2.A.1, IMP-2.A.2., IMP-2.A.3., IMP-2.B., IMP-2.B.1., IMP-2.B.2., IMP-2.B., 3	N	N	N	N	Y		
Assignment(s)		(3.2.a) Population Pyramids	15	N	3.C.	N					N	
Week 6	4	September 28										
Unit Name		Unit 3 - Population Geography										
Assignment(s)		(3.2.b) London Cholera Outbreak	20	N	2.A., 2.B., 2.C., 3.A., 3.B., 3.C.	N					N	
Assignment(s)		(3.2.c) Does Malthus Still Matter Forum Upload?	20	N	2.B., 5.B.	N					N	
Assignment(s)		(3.2.d) Geoinquiry: World Population	30	N		N					N	
Week 7	5	October 5										
Unit Name		Unit 3 - Population										
Lesson		3.3 AP Human Geography Free Response Questions (FRQs)				N	N	N	N	N		
Assignment(s)		(3.3.a) Sample FRQ	10	N		N					N	

	# of Days	2020-2021 School Year - Semester 1	Point Value	AL T	Standards - Link to Document	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA	Comment
Assignment(s)		(Q1) Live Class Activity #5	10	N		N					N	
Unit Name		Unit 4 - Migration										
Lesson		4.1 The Why and Where of Migration				N	N	N	Y	Y		
Assignment(s)		(4.1.a) Your Family's Migration	10	N		N					N	
Assignment(s)		(4.1.b) Profiles of Migration	20	N		N					N	
Week 8	4	October 12										
Unit Name		Unit 4 - Migration										
Assignment(s)		(Q1) Live Class Activity #6	10	N		N					N	
Lesson		4.2 The Gravity Model and Migration				N	N	N	N	N		
Assignment(s)		(4.2.a) Geoinquiry: Migration	30	N		N					N	NOTEBOOK
Lesson		4.3 Migration and Government Policy				N	N	N	Y	N		
Assignment(s)		(4.3.a) Government Policy Analysis	20	N		N					N	
Week 9	5	October 19										
Unit Name		Unit 4 - Migration										
Lesson		4.4 Refugees				N	N	N	Y	N		
Assignment(s)		(4.4.a) Forced Migration	20	N		N					N	NOTEBOOK
Formal Assessment		(4.4.b) Population and Migration Exam	40	N		N					N	
Week 10	6	October 26										
Unit Name		Unit 4 - Concepts of Human Geography										
Assignment(s)		(4.4.c) Migration FRQ	10	N		N					N	NOTEBOOK
Assignment(s)		(Q1) Live Class Activity #7	10	N		N					N	
		Quarter 1 Summary										
		28 Assignments (0 ALT, 0%)										
		2 Assessments (0 ALT, 0%)										
	500	Total Points										
Week 1	2	11/5/2020 (transition week)										
Unit Name		Unit 5 - Concepts of Culture										
Lesson		5.1 Concepts of Culture				N	N	N	Y	N		
Assignment(s)		(5.1.a) Vocabulary of Culture	10	N		N					N	
Week 2	5	November 9										
Unit Name		Unit 5 - Concepts of Culture										
Lesson		5.2 Processes Cultural Diffusion				N	N	N	Y	N		
Assignment(s)		(Q2) Live Class Activity #1	10	N		N					N	
Assignment(s)		(5.2.a) Geoinquiry: Mapping Cultural Diffusion	30	N		N					N	
Week 3	5	November 16										
Unit Name		Unit 5 - Concepts of Culture										
Assignment(s)		(5.2.b) Local Cultural Landscape Survey	50	N		N					N	
Assignment(s)		(5.2.c) Cemetery Survey	30	N		N					N	
Unit Name		Unit 6 - Language										
Lesson		6.1 Language and Culture				N	N	N	Y	N		
Lesson		6.1 Diffusion of Language				N	N	N	Y	N		
Assignment(s)		(6.2.a) Diffusion of Language	10	N		N					N	NOTEBOOK
Assignment(s)		(6.2.b) English as a Lingua Franca	20	N		N					N	
Week 4	3	November 23										
Unit Name		Unit 6 - Religion										
Lesson		6.3 Religion and Culture				N	N	N	Y	Y		
Lesson		6.4 Buddhism and Hinduism				N	N	N	Y	N		
Lesson		6.5 Abrahamic Traditions: Judaism, Christianity, and Islam				N	N	N	Y	N		
Assignment(s)		(6.5.a) World Religions Inventory (iPad)	20	N		N					N	
Assignment(s)		(Q2) Live Class Activity #2	10	N		N					N	
Week 5	5	November 30										

	# of Days	2020-2021 School Year - Semester 1	Point Value	ALT	Standards - Link to Document	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA	Comment
Unit Name		Unit 6 - Religion										
Assignment(s)		(6.5.b) Geolnquiry: Sacred Place - Sacred Space	30	N		N					N	
Assignment(s)		(Q2) Live Class Activity #3	10	N		N					N	
Week 6	5	December 7										
Unit Name		Unit 6 - Religion										
Lesson		6.6 Religious Conflicts				N	N	N	Y	N		
Assignment(s)		(6.6.a) Religious Conflicts Case Study	40	N		N					N	
Assignment(s)		(Q2) Live Class Activity #4	10	N		N					N	
Week 7	5	December 14										
Unit Name		Unit 7 - Race, Ethnicity and Gender										
Lesson		7.1 Race and Ethnicity				N	N	N	Y	N		
Assignment(s)		(7.1.a) Mapping Inequality	20	N		N					N	
Assignment(s)		(7.1.b) Ethnic Places	20	N		N					N	
Assignment(s)		(Q2) Live Class Activity #5	10	N		N					N	
Lesson		7.2 Gender and Sexuality				N	N	N	N	N		
Assignment(s)		(7.2.a) Gender Equality	20	N		N					N	
Week 8	3	December 21										
Unit Name		Unit 7 - Race, Ethnicity and Gender										
Formal Assessment		(7.2.b) Unit III Exam	40	N		N					N	
Week 9	5	January 4										
Unit Name		Unit 8 - Political Geography										
Assignment(s)		(Q2) Live Class Activity #6	10	N		N					N	
Lesson		8.1 Nations, States, and Nation-States				N	N	N	Y	Y		
Formal Assessment		(8.1.a) Nation, State, or Nation-State Quiz	10	N		N					N	
Lesson		8.2 Boundaries and Borders				N	N	N	Y	Y		
Formal Assessment		(8.2.a) Territorial Morphology Quiz	10	N		N					N	
Week 10	5	January 11										
Unit Name		Unit 8 - Political Geography										
Assignment(s)		(Q2) Live Class Activity #7	10	N		N					N	
Assignment(s)		(8.2.b) Create a state	20	N		N					N	
Assignment(s)		(8.2.c) Rethinking Borders	10	N		N					N	
Lesson		8.2 Electoral Geography				N	N	N	Y	N		
Assignment(s)		(8.3.a) Electoral Redistricting Game	20	N		N					N	NOTEBOOK
Week 11	3	January 19										
Unit Name		Unit 8 - Russia and Eastern Europe										
Formal Assessment		(8.3.b) Political Geography FRQ	20	N		N					N	
Quarter 2 Summary												
		23 Assignments (0 ALT, 0%)										
		3 Assessments (0 ALT, 0%)										
500		Total Points										
Semester 1 Totals												
		70 Assignments (0 ALT, 0%)										
		3 Assessments (0 ALT, 0%)										
		Total Points	1000									
Week 1	4	January 26										
Unit Name		Unit 9 - Political Geography and International Relations										
Lesson		9.1 Organization and Deconstruction of States				N	N	N	Y	Y		

	# of Days	2020-2021 School Year - Semester 1	Point Value	AL T	Standards - Link to Document	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA	Comment
Assignment(s)		(9.1.a) Exploring Devolution FRQ	10	N		N					N	
Lesson		9.2 Supranational Organizations				N	N	N	Y	N		
Assignment(s)		(9.2.a) Supranational Organization Profile	20	N		N					N	
Assignment(s)		(Q3) Live Class Activity #1	10	N		N					N	
Week 2	5	February 1										
Unit Name		Unit 9 - Political Geography and International Relations										
Lesson		9.3 The Study of Geopolitics				N	N	N	Y	N		
Assignment(s)		(9.3.a) Schools of Geopolitics Document-Based Activity	30	N		N					N	
Formal Assessment		(9.3.b) Political Geography Exam	40	N		N					N	
Week 3	4	February 8										
Unit Name		Unit 9 - Political Geography and International Relations										
Assignment(s)		(Q3) Live Class Activity #2	10	N		N					N	
Unit Name		Unit 10 - Agriculture										
Lesson		10.1 Development of Agriculture				N	N	N	Y	Y		
Assignment(s)		(10.1.a) Your Diet	20	N		N					N	WORD
Assignment(s)		(10.1.b) Raw Ingredients	20	N		N					N	WORD
Assignment(s)		(Q3) Live Class Activity #3	10	N		N					N	
Week 4	4	February 15										
Unit Name		Unit 10 - Agriculture										
Lesson		10.2 Types of Agriculture				N	N	N	Y	N		
Formal Assessment		(10.2.a) Types of Agriculture Quiz	10	N		N					N	
Lesson		10.3 Land Use Patterns				N	N	N	N	N		
Assignment(s)		(10.3.a) Geoinquiry: Agricultural Relationships and Production Methods	30	N		N					N	WORD
Week 5	5	February 22										
Unit Name		Unit 10 - Agriculture										
Formal Assessment		(10.3.b) Agriculture Unit Exam	40	N		N					N	
Assignment(s)		(Q3) Live Class Activity #4	10	N		N					N	
Week 6	5	March 1										
Unit Name		Unit 11 - Industry and Economic Development										
Lesson		11.1 Measures and Models of Development				N	N	N	Y	Y		
Assignment(s)		(11.1.a) Vocabulary: Economic Development	10	N		N					N	
Assignment(s)		(11.1.b) Geoinquiry: Comparing Country Development	30	N		N					N	WORD
Lesson		11.2 Location Theories				N	N	N	Y	N		
Assignment(s)		(11.2.a) Location Theories	20	N		N					N	NOTEBOOK
Week 7	5	March 8										
Unit Name		Unit 11 - Industry and Economic Development										
Assignment(s)		(11.2.b) Just-in-time	20	N		N					N	
Assignment(s)		(Q3) Live Class Activity #5	10	N		N					N	
Unit Name		Unit 12 - Industry and Economic Development										
Lesson		12.1 Economic Interdependence				N	N	N	Y	Y		
Assignment(s)		(12.1.a) Fragile States Index	20	N		N					N	WORD
Week 8	5	March 15										
Unit Name		Unit 12 - Industry and Economic Development										
Assignment(s)		(Q3) Live Class Activity #6	10	N		N					N	
Assignment(s)		(12.1.b) Global Economic Initiatives	20	N		N					N	
Lesson		12.2 Sustainable Development				N	N	N	N	Y		
Assignment(s)		(12.2.a) Sustainable Development Goals	10	N		N					N	WORD
Assignment(s)		(12.2.b) Gender and Development	20	N		N					N	WORD
Week 9	6	March 22										
Unit Name		Unit 12 - The United States and World War II										
Assignment(s)		(Q3) Live Class Activity #7	10	N		N					N	

	# of Days	2020-2021 School Year - Semester 1	Point Value	AL T	Standards - Link to Document	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA	Comment
Formal Assessment		(12.2.c) Economic Development Exam	60	N		N					N	
		Quarter 3 Summary										
		21 Assignments (0 ALT, 0%)										
		4 Assessments (0 ALT, 0%)										
	500	Total Points										
Week 1												
Week 1	2	3/29/2021 (transition week)										
Unit Name		Unit 13 - Development of Cities										
Lesson		13.1 History and Development of Cities				N	N	N	Y	Y		
Assignment(s)		(13.1.a) Why Cities Matter	10	N		N					N	
Lesson		13.2 Central Place Theory				N	N	N	Y	N		
Assignment(s)		(13.2.a) Geolnquiry: Market Areas and Urban Hierarchy	20	N		N					N	WORD
Assignment(s)		(13.2.b) Geolnquiry: Urban Areas and Edge Cities	30	N		N					N	NOTEBOOK
Assignment(s)		(Q4) Live Class Activity #1	10	N		N					N	
Week 2												
Week 2	5	April 5										
Unit Name		Unit 13 - Development of Cities										
Assignment(s)		(Q4) Live Class Activity #2	10	N		N					N	
Unit Name		Unit 14 - Spatial Organization of Cities										
Lesson		14.1 Zones and Models of Cities				N	N	N	Y	Y		
Formal Assessment		(14.1.a) Urban Models Quiz	20	N		N					N	
Assignment(s)		(14.1.b) Mapping Inequality 2.0	20	N		N					N	
Week 3												
Week 3	5	April 12										
Unit Name		Unit 13 - Development of Cities										
Assignment(s)		(Q4) Live Class Activity #3	10	N		N					N	
Unit Name		Unit 14 - Spatial Organization of Cities										
Lesson		14.1 Challenges of Cities				N	N	N	Y	N		
Assignment(s)		(14.2.a) Urban Planning and Government	25	N		N					N	
Assignment(s)		(14.2.b) Transportation	20	N		N					N	NOTEBOOK
Lesson		14.2 AP Exam Review Resources				N	N	N	N	N		
Assignment(s)		(14.2.a) AP Review	40	N		N					N	
Week 4												
Week 4	2	April 19										
Unit Name		Unit 14 - Spatial Organization of Cities										
Assignment(s)		(14.2.c) Sustainability	20	N		N					N	NOTEBOOK
Assignment(s)		(Q4) Live Class Activity #4	10	N		N					N	
Assignment(s)		(Q4) Live Class Activity #5	10	N		N					N	
Unit Name		Unit 15 - Design Project										
Lesson		15.1 Urban Design Project Overview				N	N	N	N	N		
Assignment(s)		(15.1.a) Design Project Proposal	20	N		N					N	
Week 5												
Week 5	5	April 26										
Unit Name		Unit 15 - Design Project										
Assignment(s)		(15.1.b) Annotated Bibliography	20	N		N					N	
Assignment(s)		(15.2.a) New Urbanism FRQ Practice	20	N		N					N	
Formal Assessment		(15.2.b) Urban Geography Unit Exam	60	N		N					N	
Assignment(s)		(Q4) Live Class Activity #6	10	N		N					N	
Week 6												
Week 6	5	May 3										
Unit Name		Unit 15 - Design Project										
Assignment(s)		(15.3.a) Formal Presentation	25	N		N					N	
Week 7												
Week 7	5	May 10										
Unit Name		Unit 15 - Design Project										
Assignment(s)		(15.1.d) Design Project Final Submission	50	N		N					N	
Assignment(s)		(16.2.b) Google Sites End of Year Project	30	N		N					N	
Week 8												
Week 8	5	May 17										
		KEYSTONE WEEK (No High School Work)										

	# of Days	2020-2021 School Year - Semester 1	Point Value	AL T	Standards - Link to Document	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA	Comment
Week 9	5	May 24										
Week 10	4	May 31										
Unit Name		Unit 16:										
Lesson		16.2 Time Geography				N	N	N	N	N		
Lesson		16.3 Geograhly and Climate Change				N	N	N	N	N		
Assignment(s)		(16.2.a) Climate Change	10	N		N					N	
		Quarter 4 Summary										
		22 Assignments (0 ALT, 0%)										
		2 Assessments (0 ALT, 0%)										
	500	Total Points										
		Semester 2 Summary										
		43 Assignments (0 ALT, 0%)										
		6 Assessments (0 ALT, 0%)										
		Total Points	1000									

	# of Days	2020-2021 School Year	Point Value	AL T	Readability	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 1	2	August 27									
Unit Name		Unit 1 - A New World and Colonial America									
Lesson		1.1 Early Settlements and Native American Relations				N	N	N	N	N	
Assignment(s)		(1.1.a) Foner Review Ch 1	15	N		N					N
Assignment(s)		(1.1.b) Early English Ideas about Native Americans	20	N		N					N
Week 2	5	August 31									
Unit Name		Unit 1 - A New World and Colonial America									
Assignment(s)		(1.2.a) Forum: John Smith's 1608 Map	5	N		N					N
Assignment(s)		(1.2.b) Establishing Identity: the Mayflower Compact	5	N		N					N
Lesson		1.3 The Great Migration and New England Colonies				N	N	N	N	N	
Assignment(s)		(1.3.a) Foner Review Ch. 2	15	N		N					N
Assignment(s)		(1.3.b) DBQ Introduction Assignment	15	N		N					N
Assignment(s)		(1.3.c) Opposing Viewpoints: Colonists and Native Americans	10	N		N					N
Week 3	4	September 7									
Unit Name		Unit 1 - A New World and Colonial America									
Lesson		1.4 Competition in America and the Origins of Slavery				N	N	N	N	N	
Assignment(s)		(1.4.a) Opposing Viewpoint: Indentured Servitude	10	N		N	N	N	N	N	N
Assignment(s)		(1.4.b) Quaker and Puritan Ideals	10	N		N					N
Lesson		1.5 Growth and Regional Diversity in Colonial America				N	N	N	N	N	
Assignment(s)		(1.5.a) Foner Review Ch. 3	15	N		N					N
Unit Name		Unit 2 - America Booms Under Slavery: Seeks Independence from Britain									
Lesson		2.1 The Growth of Importance of Slavery in America				N	N	N	N	N	
Assignment(s)		(2.1.a) Historical Causation of Mercantilism	15	N		N	N	N	N	N	
Assignment(s)		(2.1.b) Opposing Viewpoint: Morality of Slavery	10	N		N					N
Week 4	5	September 14									
Unit Name		Unit 2 - America Booms Under Slavery: Seeks Independence from Britain									
Lesson		2.2 Freedom and Restrictions in Colonial Society				N	N	N	N	N	
Assignment(s)		(2.2.a) Foner Review Ch. 4	15	N		N					N
		(2.2.b) Middle Passage DBQ	15	N		N					N
Lesson		2.3 The Road to Revolution				N	N	N	N	N	
Assignment(s)		(2.3.a) OPV: Seeking Independence	10	N		N					N
Week 5	5	September 21									
Unit Name		Unit 2 - America Booms Under Slavery: Seeks Independence from Britain									
Lesson		2.4 The American Revolution				N	N	N	N	N	
Assignment(s)		(2.4.a) Foner Review Ch. 5	15	N		N					N
Assignment(s)		(2.4.b) Causation: The American Revolutionary War	15	N		N					N

	# of Days	2020-2021 School Year	Point Value	AL T	Readability	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Assignment(s)		(2.4.c) American National Identity	20	N		N					N
Assignment(s)		(2.5.a) Forum: Thematic Learning Objectives	5	N		N					N
Unit Name		Unit 3 - American Revolution and Founding a Nation									
Lesson		3.1 The Nation After Revolution				N	N	N	N	N	
Week 6	4	September 28									
Unit Name		Unit 3 - American Revolution and Founding a Nation									
Lesson		3.2 The Impact of the Revolution on Indians, Women, and Slaves				N	N	N	N	N	
Assignment(s)		(3.2.a) Foner Review Ch. 6	15	N		N					N
Assignment(s)		(3.2.b) Republic Motherhood Political Cartoon	10	N		N					N
Assignment(s)		(3.2.c) Articles of Confederation	10	N		N					N
Lesson		3.3 The Articles of Confederation and the US Constitution				N	N	N	N	N	
Assignment(s)		(3.3.a) To Ratify or Not to Ratify	20	N		N					N
Assignment(s)		(3.3.b) Constitution Review	10	N		N					N
Assignment(s)		(3.3.c) Northwest Ordinance Worksheet	10	N		N					N
Week 7	5	October 5									
Unit Name		Unit 3 - American Revolution and Founding a Nation									
Lesson		3.4 Bill of Rights and National Identity				N	N	N	N	N	
Assignment(s)		(3.4.a) Foner Review Ch. 7	15	N		N					N
Assignment(s)		(3.5.a) FORUM: Thematic Learning Objectives	5	N		N					N
Assignment(s)		(3.6.a) FORUM: Bill of Rights Discussion	5	N		N					N
Unit Name		Unit 4 - United States Strengthens and Splits Into Political Parties									
Lesson		4.1 Divisive Politics in the New Republic				N	N	N	N	N	
Assignment(s)		(4.1.a) Presidential Profile: Washington	10	N		N					N
Assignment(s)		(4.2.a) Forum: Washington Steps Down Upload	5	N		N					N
Week 8	4	October 12									
Unit Name		Unit 4 - United States Strengthens and Splits Into Political Parties									
Assignment(s)		(4.2.b) Foner Review Ch. 8	15	N		N					N
Assignment(s)		(4.2.c) Strengthening The New Nation, A Contextualization	20			N					N
Lesson		4.3 America is Tested By Internal and External Forces				N	N	N	N	N	
Assignment(s)		(4.3.a) Federalists v. Democratic Republicans	15	N		N					N
Week 9	5	October 19									
Unit Name		Unit 4 - United States Strengthens and Splits Into Political Parties									
Assignment(s)		(4.4.a) Thematic Learning Objectives	5	N		N					N
Formal Assessment		(4.4.b) Quarter 1 Exam	40	N		N					N

	# of Days	2020-2021 School Year	Point Value	AL T	Readability	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 10	6	October 26									
Unit Name		Unit 4 - Concepts of Human Geography									
Assignment(s)		Live Class Opportunites	50	N		N					N
Quarter 1 Summary											
36 Assignments (0 ALT, 0%)											
1 Assessments (0 ALT, 0%)											
	500	Total Points									
Week 1	2	11/5/2020 (transition week)									
Unit Name		Unit 5 - The Market Revolution and Changing Ideas of Democracy in 19th Century America									
Lesson		5.1 The Market Revolution and America's Changing Economy				N	N	N	N	N	
Assignment(s)		(5.2.a) The Rise of Trancendentalist	5	N		N					N
Lesson		5.2 Immigration and Expansion Transform the Nation				N	N	N	N	N	
Assignment(s)		(5.3.a) Foner Review Ch. 9	15	N		N					N
Week 2	5	November 9									
Unit Name		Unit 5 - The Market Revolution and Changing Ideas of Democracy in 19th Century America									
Assignment(s)		(5.3.b) APPARTS Image Analysis	10	N		N					N
Lesson		5.4 The American System & the Era of Good Feelings				N	N	N	N	N	
Assignment(s)		(5.4.a) OPV: The Bank of the United States	10	N		N					N
Assignment(s)		(5.4.b) Monroe Doctrine	20	N		N					N
Lesson		5.5 The Age of Jackson				N	N	N	N	N	
Assignment(s)		(5.5.a) Foner Review Ch. 10	15	N		N					N
Week 3	5	November 16									
Unit Name		Unit 5 - The Market Revolution and Changing Ideas of Democracy in 19th Century America									
Assignment(s)		(5.5.b) Short Answer Practice	10	N		N					N
Assignment(s)		(5.5.c) Main Concepts Review	15	N		N					N
Assignment(s)		(5.6.a) FORUM: Thematic Learning Objectives	5	N		N					N
Unit Name		Unit 6 - Slavery & Women's Rights									
Lesson		6.1 Slavery and Southern culture				N	N	N	N	N	
Assignment(s)		(6.1.a) "A Positive Good" The Proslavery Argument	15	N		N					N
Assignment(s)		(6.1.b) Slavery Through Posters	10	N		N					N
Week 4	3	November 23									
Unit Name		Unit 6 - Slavery & Women's Rights									

	# of Days	2020-2021 School Year	Point Value	AL T	Readability	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Lesson		6.2 The Life of Slaves and Resisting Slavery				N	N	N	N	N	
Assignment(s)		(6.2.a) Foner Review Ch. 11	15	N		N					N
Assignment(s)		(6.2.b) Slave Song Analysis	5	N		N					N
Assignment(s)		(6.3.a) Nat Turner: Hero or Villain? Upload	5	N		N					N
Lesson		6.4 Reform in the New Republic				N	N	N	N	N	
Assignment(s)		(6.5.a) FORUM: Your Utopian Society	5	N		N					N
Week 5	5	November 30									
Unit Name		Unit 6 - Slavery & Women's Rights									
Lesson		6.6 Abolition and Women's Rights				N	N	N	N	N	
Assignment(s)		(6.6.a) Foner Review Ch. 12	15	N		N					N
Assignment(s)		(6.6.b) Hashtagging Reform Movements	5	N		N					N
Assignment(s)		(6.6.c) Abolitionist Writing	20	N		N					N
Assignment(s)		(6.7.a) Thematic Learning Objectives	5	N		N					N
Week 6	5	December 7									
Unit Name		Unit 7 - Tensions Erupt Into a Civil War									
Lesson		7.1 The Fruits and Conflicts of Manifest Destiny				N	N	N	N	N	
Assignment(s)		(7.1.a) OPV: The Mexican-American War	10	N		N					N
Lesson		7.2 The Road to War				N	N	N	N	N	
Assignment(s)		(7.2.a) Foner Review Ch. 13	15	N		N					N
Formal Assessment		(7.2.b) Quiz	15	N		N					N
Lesson		7.2 Tensions Erupt in a Civil War				N	N	N	N	N	
Assignment(s)		(7.3.a) Civil War Position Paper	25	N		N					N
Week 7	5	December 14									
Unit Name		Unit 7 - Tensions Erupt Into a Civil War									
Lesson		7.4 The Civil War Concludes: Now What?				N	N	N	N	N	
Assignment(s)		(7.4.a) Foner Review Ch. 14	15	N		N					N
Assignment(s)		(7.4.b) Emancipation Proclamation	10	N		N					N
Assignment(s)		(7.4.c) Presidential Profile: Lincoln	10	N		N					N
Assignment(s)		(7.5.a) FORUM: The Impact of a Single Decision	5	N		N					N
Assignment(s)		(7.6.a) FORUM: Thematic Learning Objectives	5	N		N					N
Week 8	3	December 21									
Unit Name		Unit 8 - Reconstruction									
Lesson		8.1 Radical Reconstruction				N	N	N	N	N	
Assignment(s)		(8.1.a) Post Civil War LEQ Practice	20	N		N					N
Assignment(s)		(8.1.b) OPV: Black Suffrage	10	N		N					N
Assignment(s)		(8.1.c) HIPPO Image Analysis	10	N		N					N
Lesson		8.2 The End of Reconstruction				N	N	N	N	N	
Assignment(s)		(8.2.a) Foner Review Ch. 15	15	N		N					N
Week 9	5	January 4									

	# of Days	2020-2021 School Year	Point Value	ALT	Readability	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Unit Name		Unit 8 - Reconstruction									
Assignment(s)		(8.2.b) Reconstruction DBQ	25	N		N					N
Assignment(s)		(8.3.a) FORUM: Thematic Learning Objectives	5	N		N					N
Week 10	5	January 11									
Unit Name		Unit 8 - Reconstruction									
Formal Assessment		(8.3.b) Quarter 2 Exam	50	N		N					N
Week 11	3	January 19									
Unit Name		Unit 8 - Russia and Eastern Europe									
Assignment(s)		Live Class Opportunities	50	N		N					N

		Quarter 2 Summary									
		34 Assignments (0 ALT, 0%)									
		2 Assessments (0 ALT, 0%)									
	500	Total Points									
		Semester 1 Totals									
		70 Assignments (0 ALT, 0%)									
		3 Assessments (0 ALT, 0%)									
		Total Points	1000								

Week 1	4	January 26									
Unit Name		Unit 9 - The Gilded Age									
Lesson		9.1 Gilded Age Politics				N	N	N	N	N	
Assignment(s)		(9.1.a) Views on Political Bosses	10	N		N					N
Lesson		9.2 The Industrial Age, the Labor Movement and Social Divisions				N	N	N	N	N	
Assignment(s)		(9.2.a) Exploring Labor Growth and Issues	20	N		N					N
Assignment(s)		(9.2.b) "What Social Classes Owe to Each Other"	10	N		N					N
Assignment(s)		(9.2.c) Foner Review Ch. 16	15	N		N					N
Week 2	5	February 1									
Unit Name		Unit 9 - The Gilded Age									
Lesson		9.3 The Continued Westward Expansion				N	N	N	N	N	
Assignment(s)		(9.4.a) FORUM: Clothes, Tradition, and Culture Upload	5	N		N					N
Lesson		9.5 The Rise of Populism and Increased Segregation in the South				N	N	N	N	N	
Assignment(s)		(9.5.a) The Populist Party Platform	15	N		N					N

	# of Days	2020-2021 School Year	Point Value	AL T	Readability	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Lesson		9.6 Restricting Inward and Expanding Outward				N	N	N	N	N	
Assignment(s)		(9.6.a) Anti-Imperialism DBQ	15	N		N					N
Assignment(s)		(9.6.b) Foner Review Ch. 17	15	N		N					N
Week 3	4	February 8									
Unit Name		Unit 9 - The Gilded Age									
Assignment(s)		(9.7.a) FORUM: Thematic Learning Objectives Upload	5	N		N					N
Unit Name		Unit 10 - The Progressive Era Halts with WWI									
Lesson		10.1 The Rise of the Progressive Era				N	N	N	N	N	
Assignment(s)		(10.1.a) Progressive Muckrakers	20	N		N					N
Lesson		10.2 Leaders Impact the Progressive Movement				N	N	N	N	N	
Assignment(s)		(10.2.a) Foner Review Ch. 18	15	N		N					N
Assignment(s)		(10.2.b) OPV: Women's Suffrage	15	N		N					N
Week 4	4	February 15									
Unit Name		Unit 10 - The Progressive Era Halts with WWI									
Lesson		10.3 America Joins WWI				N	N	N	N	N	
Assignment(s)		(10.3.a) OPV: Entering WWI	10	N		N					N
Assignment(s)		(10.4.a) FORUM: WWI: The Modern War	5	N		N					N
Lesson		10.5 At Home During WWI				N	N	N	N	N	
Assignment(s)		(10.5.a) Foner Review Ch. 19	15	N		N					N
Assignment(s)		(10.5.b) Presidential Profile: Wilson	10	N		N					N
Week 5	5	February 22									
Unit Name		Unit 10 - The Progressive Era Halts with WWI									
Assignment(s)		(10.5.c) Cause and Effect Timeline: WWI	15	N		N					N
Assignment(s)		(10.6.a) FORUM: Thematic Learning Objectives Upload	5	N		N					N
Unit Name		Unit 11 - The Roaring 20s and the Great Depression									
Lesson		11.1 The 1920s: Culture and Politics				N	N	N	N	N	
Assignment(s)		(11.1.a) 20s: Examining Ads	10	N		N					N
Lesson		11.2 The 20s: Culture Wars & the Start of the Great Depression				N	N	N	N	N	
Assignment(s)		(11.2.a) Great Migration Analysis	15	N		N					N
Week 6	5	March 1									
Unit Name		Unit 11 - The Roaring 20s and the Great Depression									
Assignment(s)		(11.2.b) Document the Roaring 20s	20	N		N					N
Assignment(s)		(11.2.c) Foner Review Ch. 20	15	N		N					N
Assignment(s)		(11.2.ec) Extra Credit OPV: Civil Liberties	0	N		N					N
Lesson		11.3 The New Deal				N	N	N	N	N	
Assignment(s)		(11.3.a) FDR's First Inaugural Address	15	N		N					N
Week 7	5	March 8									

	# of Days	2020-2021 School Year	Point Value	ALT	Readability	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Unit Name		Unit 11 - Southwest Asia and North Africa									
Assignment(s)		(11.3.b) Foner Review Ch. 21	15	N		N					N
Assignment(s)		(11.4.a) FORUM: Thematic Learning Objectives Uploads	5	N		N					N
Assignment(s)		(11.4.b) Bowl of Alphabet Soup	15	N		N					N
Unit Name		Unit 12 - The United States and World War II									
Lesson		12.1 Fighting For the Four Freedoms: WWII				N	N	N	N	N	
Assignment(s)		(12.1.a) Presidential Profile: FDR	10	N		N					N
Week 8	5	March 15									
Unit Name		Unit 12 - The United States and World War II									
Lesson		12.2 WWII At Home: New Opportunities and Continued Discrimination				N	N	N	N	N	
Assignment(s)		(12.2.a) Foner Review Ch. 22	15	N		N					N
Assignment(s)		(12.2.b) WWII Issues, Events, and Trends	25	N		N					N
Week 9	6	March 22									
Unit Name		Unit 12 - The United States and World War II									
Assignment(s)		(12.3.a) Thematic Learning Objectives Upload	5	N		N					N
Formal Assessment		(12.3.c) Q3 AP Exam MC	35	N		N					N
Formal Assessment		(12.3.d) Q3 AP Exam Short Answer	20	N		N					N
Formal Assessment		(12.3.e) Q3 AP Exam Long Answer	10	N		N					N
Assignment(s)		Live Class Opportunities	50	N		N					N
		Quarter 3 Summary									
		32 Assignments (0 ALT, 0%)									
		3 Assessments (0 ALT, 0%)									
	500	Total Points									
Week 1	2	3/29/2021 (transition week)									
Unit Name		Unit 13 - The Cold War and the Emerging Affluent Society									
Lesson		13.1 The Cold War Grips the U.S.				N	N	N	N	N	
Assignment(s)		(13.1.a) Presidential Profile: Truman	10	N		N					N
Assignment(s)		(13.1.b) Foreign Policy DBQ	25	N		N					N
Lesson		13.2 The Cold War Heats The Nation				N	N	N	N	N	
Assignment(s)		(13.2.a) Foner Review Ch. 23	15	N		N					N
Assignment(s)		(13.2.b) OPV: McCarthyism	10	N		N					N
Week 2	5	April 5									
Unit Name		Unit 13 - The Cold War and the Emerging Affluent Society									
Lesson		13.3 Affluence and Decay in American Society				N	N	N	N	N	

	# of Days	2020-2021 School Year	Point Value	AL T	Readability	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Assignment(s)		(13.4.a) FORUM: 1950s Dinner Party	5	N		N					N
Assignment(s)		(13.4.b) Demographic and Cultural Shifts of the 1950s	15	N		N					N
Lesson		13.5 Changing Tides of the '50s				N	N	N	N	N	
Assignment(s)		(13.5.a) Foner Review Ch. 24	15	N		N					N
Assignment(s)		(13.5.b) Civil Rights Legacy	25	N		N					N
Week 3	5	April 12									
Unit Name		Unit 13 - The Cold War and the Emerging Affluent Society									
Assignment(s)		(13.6.a) FORUM: Thematic Learning Objectives Upload	5	N		N					N
Unit Name		Unit 14 - The Sixties, Seventies, and Eighties									
Lesson		14.1 The Civil Rights Movement of the 60s				N	N	N	N	N	
Assignment(s)		(14.1.a) Examining Primary Sources in Civil Rights	20	N		N					N
Assignment(s)		(14.1.b) Voting Rights in the 60s and Today	10	N		N					N
Week 4	2	April 19									
Unit Name		Unit 14 - The Sixties, Seventies, and Eighties									
Lesson		14.2 Politics of the 60s and the New Rights Movement				N	N	N	N	N	
Assignment(s)		(14.2.a) Examining the New Left	20	N		N					N
Assignment(s)		(14.2.b) Foner Review Ch. 25	15	N		N					N
Lesson		14.3 Vietnam and Watergate				N	N	N	N	N	
Assignment(s)		(14.3.a) Vietnam War: Evolution of Public Opinion	15	N		N					N
Assignment(s)		(14.3.b) Cold War Trends	10	N		N					N
Week 5	5	April 26									
Unit Name		Unit 14 - The Sixties, Seventies, and Eighties									
Lesson		14.4 The Rise of Conservatism and Reagan Presidency				N	N	N	N	N	
Assignment(s)		(14.4.a) Foner Review Ch. 26	15	N		N					N
Assignment(s)		(14.4.b) Presidential Profile: Ronald Reagan	10	N		N					N
Assignment(s)		(14.5.a) FORUM: Thematic Learning Objectives	5	N		N					N
Week 6	5	May 3									
Unit Name		Unit 15: The 21st Century									
Lesson		15.1 Post-Cold War America				N	N	N	N	N	
Lesson		15.2 The End of the 20th Century				N	N	N	N	N	
Assignment(s)		(15.2.a) Foner Review Ch. 27	15	N		N					N
Lesson		15.3 The Rise of Terrorism in the 21st Century				N	N	N	N	N	
Lesson		15.4 2008 and Onward				N	N	N	N	N	
Assignment(s)		(15.4.a) Foner Review Ch. 28	15	N		N					N
Assignment(s)		(15.4.b) Ranking Recent History	25	N		N					N
Assignment(s)		(15.5.a) FORUM: Thematic Learning Objectives Forum Upload	5	N		N					N

	# of Days	2020-2021 School Year	Point Value	ALT	Readability	College Board Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 7	5	May 10									
Unit Name		Unit 16: Final Exam									
Assignment(s)		(EC) 1990s and Beyond: Extra Credit	0	N		N					N
Formal Assessment		(16.0.a) Final Exam Multiple Choice	55	N		N					N
Week 8	5	May 17									
		KEYSTONE WEEK (No High School Work)									
Week 9	5	May 24									
Unit Name		Unit 16: Final Exam									
Formal Assessment		(16.0.b) Final Exam DBQ	15	N		N					N
Formal Assessment		(16.0.c) Final Exam Short Answer Questions	20	N		N					N
Formal Assessment		(16.0.d) Final Exam Long Answer Questions	10	N		N					N
Week 10	4	May 31									
Unit Name		Unit 16: Final Exam									
Assignment(s)		(16.0.e) APUSH Gala	20	N		N					N
Assignment(s)		(16.0.f) Current Events	20	N		N					N
Assignment(s)		(16.1.a) FORUM: What's Your Pick?	5	N		N					N
Assignment(s)		Live Class Opportunities	50	N		N					N

		Quarter 4 Summary									
		28 Assignments (0 ALT, 0%)									
		4 Assessments (0 ALT, 0%)									
	500	Total Points									
		Semester 2 Summary									
		70 Assignments (0 ALT, 0%)									
		7 Assessments (0 ALT, 0%)									
		Total Points	1000								

	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	ALT	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 1	August 26									
Unit Name	Unit 1 - Origin of Government									
Live Lab	Topic TBD	15	Y							
Lesson	1.1 Power Legitimacy				Y	Y	N	Y	Y	
Assignment(s)	1.2.a Power and you	20	Y	Y	Y					Y
Week 2	August 31									
Unit Name	Unit 1 - Origin of Government									
Live Lab	Topic TBD	15	Y							
Lesson	1.3 What is Government				Y	Y	N	Y	Y	
Assignment(s)	1.3.a Civil Disobedience: Yesterday and Today	30	Y	Y	Y					Y
Week 3	September 7									
Unit Name	Unit 1 - Origin of Government									
Live Lab	Topic TBD	15	Y							
Lesson	1.4 Forms of Government				Y	Y	N	Y	Y	
Assignment(s)	1.4.a Comparing Governments (iPad)	25	Y	Y	Y					Y
Week 4	September 14									
Unit Name	Unit 1 - Origin of Government									
Formal Assessment	1.4.b Quiz: Part 1	30	Y	Y	Y					Y
Week 5	September 21									
Unit Name	Unit 2 - Enlightenment & Revolution									
Live Lab	Topic TBD	15	Y							
Lesson	2.1 Enlightenment Ideas				Y	Y	N	Y	Y	
Assignment(s)	2.1.a Enlightenment Thinkers	50	Y	Y	Y					Y
Week 6	September 28									
Unit Name	Unit 2 - Enlightenment & Revolution									
Live Lab	Topic TBD	15	Y							
Lesson	2.2 The American Revolution				Y	Y	N	Y	Y	
Lesson	2.3 The Declaration of Independence				Y	Y	N	Y	Y	
Assignment(s)	2.3.a Revolutionary Documents (iPad)	30	Y	Y	Y					Y
Formal Assessment	2.3.b Quiz Part 2	15	Y	Y	Y					Y
Week 7	October 5									
Unit Name	Unit 3 - American Debate									
Live Lab	Topic TBD	15	Y							
Lesson	3.1 The Articles of Confederation				Y	Y	N	Y	N	
Assignment(s)	3.1.a Understanding the Articles	35	Y	Y	Y					Y

2020-2021 School Year - Semester 1		Point Value	Restrictions Set	ALT	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Unit Name	Unit 3 - American Debate									
Week 8	October 12									
Live Lab	Topic TBD	15	Y							
Lesson	3.2 The Great Compromise				Y	Y	N	Y	Y	
Assignment(s)	3.2.a The Art of Compromise	30	Y	Y	Y					Y
Lesson	3.3 Ratification				Y	Y	N	Y	N	
Assignment(s)	3.3.a Federalists vs. Anti-Federalists (iPad)	15	Y	Y	Y					Y
Week 9	October 19									
Unit Name	Unit 4 - The U.S. Constitution									
Live Lab	Topic TBD	15	Y							
Lesson	4.1 The Constitution				Y	Y	N	Y	Y	
Lesson	4.2 The Bill of Rights				Y	Y	N	Y	Y	
Assignment(s)	4.2.a The Bill of Rights Scenarios (iPad)	50	Y	Y	Y					Y
Week 10	October 26									
Unit Name	Unit 4 - The U.S. Constitution									
Formal Assessment	4.2.b Parts 1-4 Final Exam	50	Y	Y	Y					Y

Quarter 1 Summary										
12 Assignments/Assessments				12						
# of Alternates				100%						
8 Live Labs										
Total Points		500								

Week 1	11/5/2020 (transition week)									
Unit Name	Unit 5 - Legislative Branch									
Live Lab	Topic TBD	15	Y							
Lesson	5.1 The Legislative Branch				Y	Y	N	Y	Y	
Assignment(s)	5.1.a Know Your Congressional Representatives	15	Y	Y	Y					Y
Lesson	5.2 Who Makes Up Congress				Y	Y	N	Y	Y	
Assignment(s)	5.2.a Congressional Leaders Sketch Note (iPad)	20	Y	Y	Y					Y
Week 2	November 9									
Unit Name	Unit 5 - Legislative Branch									
Live Lab	Topic TBD	15	Y							
Lesson	5.3 Congressional Committees				Y	Y	N	Y	Y	

	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	ALT	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Assignment(s)	5.3.a Congressional Committee Research	30	Y	Y	Y					Y
Lesson	5.4 Congressional Voting Procedure				Y	Y	N	Y	Y	
Assignment(s)	5.4.a How a Bill Becomes a Law	20	Y	Y	Y					Y
Week 3	November 16									
Unit Name	Unit 5 - Legislative Branch									
Live Lab	Topic TBD	15	Y							
Formal Assessment	5.5.a Part 5 Quiz	15	Y	Y	Y					Y
Week 4	November 23									
Unit Name	Unit 6 - The Executive Branch									
Live Lab	Topic TBD	15	y							
Lesson	6.1 Overview & Background of Executive Branch				Y	Y	Y	Y	Y	
Assignment(s)	6.1.a Executive Branch Intro Activity	20	Y	Y	Y					Y
Lesson	6.2 Presidential Roles & Duties				Y	Y	N	Y	Y	
Assignment(s)	6.2.a Favorite President Research	30		Y	Y					Y
Week 5	November 30									
Unit Name	Unit 6 - The Executive Branch									
Live Lab	Topic TBD	15	y							
Lesson	6.3 Vice-President & Cabinet				Y	Y	N	Y	Y	
Assignment(s)	6.3.a Cabinet Interviews	20	y	Y	Y					Y
Lesson	6.4 Legislative & Appointment Power				Y	Y	N	Y	N	
Assignment(s)	6.4.a Executive Order	10	y	Y	Y					Y
Formal Assessment	6.5.a Part 6 Quiz	15	y	y	Y					Y
Week 6	December 7									
Unit Name	Unit 7 - Judicial Branch									
Live Lab	Topic TBD	15	y							
Lesson	7.1 Judicial Branch Overview				Y	Y	N	Y	Y	
Assignment(s)	7.1.a Judicial Branch in a Flash	25	y	Y	Y					Y
Lesson	7.1 Supreme Court				Y	Y	N	Y	Y	
Assignment(s)	7.2.a Famous Supreme Court Cases	25	y	Y	Y					Y
Week 7	December 14									
Live Lab	Topic TBD	15	y							
Lesson	7.3 State Courts vs. Federal Courts									
Assignment(s)	7.3.a Judge Chats	35	y	Y	Y					Y
Week 8	December 21									
Unit Name	Unit 8 - Foreign Policy									
Assignment(s)	7.3.b Supreme Court Justice Biography	15	y	Y	Y					Y

2020-2021 School Year - Semester 1		Point Value	Restrictions Set	ALT	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Unit Name	Unit 8 - Pennsylvania State Government									
Lesson	8.3 PA Constitution vs. US Constitution				Y	Y	N	Y	Y	
Assignment(s)	8.1.a State vs Federal Government Visual Vocab (iPad)	25	y	Y	Y					Y
Lesson	8.2 Pennsylvania Legislative Branch				Y	Y	N	Y	Y	
Assignment(s)	8.2.a Know Your State Representatives	15	y	Y	Y					Y
Week 9	January 4									
Unit Name	Unit 8 - Pennsylvania State Government									
Lesson	8.3 Pennsylvania Executive				Y	Y	N	Y	Y	
Assignment(s)	8.3.a PA Governor Current Event	20	y	Y	Y					Y
Lesson	8.4 The Judiciary of Pennsylvania				Y	Y	N	Y	Y	
Assignment(s)	8.4.a PA Judiciary Scenarios	10	y	Y	Y					Y
Formal Assessment	8.5.a How the Fderal Government Works? Midterm	30	y	Y	Y					Y

	Quarter 2 Summary									
	19 Assignments/Assessments/Labs			19						
	# of Alternates			100%						
	7 Live Labs									
	Total Points	500								
	Semester 1 Totals									
	31 Assignments/Assessments/Labs			31						
	# of Alternates			100%						
	15 Live Labs									
	Total Points	2000								

Week 1	January 26									
Unit Name	Unit 9 - Political Parties									
Lesson	9.1 Political Parties				Y	Y	N	Y	N	
Assignment(s)	9.1.a Forum: Political Parties	10	y	Y	Y					Y
Lesson	9.2 A Two-Party System				Y	Y	N	Y	Y	
Assignment(s)	9.2.a Seats in Congress Charts & Graphs	20	y	Y	Y					Y
Week 2	February 1									
Unit Name	Unit 9 - Political Parties									
Live Lab	Topic TBD	15	y							
Assignment(s)	9.2.b Democrats vs Republicans WebQuest	25	y	Y	Y					Y

	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	ALT	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 3	February 8									
Unit Name	Unit 9 - Political Parties									
Live Lab	Topic TBD	15	y							
Lesson	9.3 Third Parties and Independents				Y	Y	N	Y	Y	
Assignment(s)	9.3.a All About 3rd Party	30	y	Y	Y					Y
Formal Assessment	9.3.b Part 4 Quiz	10	y	N	Y					Y
Week 4	February 15									
Unit Name	Unit 10 - Government and the Economy									
Live Lab	Topic TBD	15	y							
Lesson	10.1 Economy 101				Y	Y	N	Y	Y	
Assignment(s)	10.1.a Forum: Large or Small role in Economy	10	y	Y	Y					Y
Assignment(s)	10.1.b Explore Another Economy	20	y	Y	Y					Y
Lesson	10.2 All About Taxation				Y	Y	N	Y	Y	
Assignment(s)	10.2.a Taxes Mix & Match	20	y	Y	Y					Y
Week 5	February 22									
Unit Name	Unit 10 - Government and the Economy									
Live Lab	Topic TBD	15	y							
Lesson	10.3 Government Spending and Policy				Y	Y	N	Y	Y	
Assignment(s)	10.3.a Government Spending Charts	20	y	Y	Y					Y
Formal Assessment	10.3.b Part 10 Quiz	20	y	N	Y					Y
Week 6	March 1									
Unit Name	Unit 11 - Public Policy and Opinion									
Live Lab	Topic TBD	15	y							
Lesson	11.1 What is Public Policy				Y	Y	N	Y	Y	
Assignment(s)	11.1.a Most Important Policies	10	y	N	Y					Y
Assignment(s)	11.1.b US Migrant Policy	20	y	Y	Y					Y
Week 7	March 8									
Unit Name	Unit 11 - Public Policy and Opinion									
Live Lab	Topic TBD	15	y							
Lesson	11.2 Lobbying, Interest Groups, Citizen Influence				Y	Y	N	Y	N	
Assignment(s)	11.2.a Letter to your Representative Outline	15	y	N	Y					Y
Assignment(s)	11.2.b Letter to your Representative Final Draft	20	y	Y	Y					Y
Week 8	March 15									
Unit Name	Unit 12 - The Path to the Presidency									
Live Lab	Topic TBD	15	y							
Formal Assessment	11.3.c Part 11 Quiz	15	y	N	Y					Y

	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	ALT	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Lesson	12.1 Qualifications, Nominations, and Campaigns				Y	Y	N	Y	N	
Assignment(s)	12.1.a Forum: Nomination Speech	10	y	Y	Y					Y
Assignment(s)	12.1.b Previous Election Analysis	20	y	Y	Y					Y
Week 9	March 22									
Unit Name	Unit 12 - The Path to the Presidency									
Lesson	12.2 Primaries, Caususes, and the National Convention				Y	Y	N	Y	N	
Assignment(s)	12.2.a Types of Elections in PA	20	y	Y	Y					Y
Assignment(s)	12.2.b Let's Look at Electoral Maps	20	y	Y	Y					Y
Lesson	12.3 Generaal Election and the Electoral College				Y	Y	N	Y	Y	
Assignment(s)	12.3.a An Alternative to the Electoral College	20	y	Y	Y					Y
Week 10	March 29									
Formal Assessment	12.3.b Part 12 Quiz	40	y	N	Y					Y
Quarter 3 Summary										
21 Assignments/Assessments										
7 Live Labs										
# of Alternates				15						
Total Points		500		71%						
Week 1	3/29/2021 (transition week)									
Unit Name	Unit 13 - Civil Liberties and Civil Rights									
Live Lab	Topic TBD	15	y							
Lesson	13.1 Civil Liberties and Civil Rights				Y	Y	N	Y	N	
Assignment(s)	13.1.a Rights v. Liberties Venn Diagram	20	y	Y	Y					Y
Week 2	April 5									
Unit Name	Unit 13 - Civil Liberties and Civil Rightss									
Live Lab	Topic TBD	15	y							
Lesson	13.2 Civil Liberties : A Closer Look				Y	Y	N	Y	Y	
Assignment(s)	13.2.a Supreme Court & Civil Liberties	25	y	Y	Y					Y
Week 3	April 12									
Unit Name	Unit 14 - Being an Active and Engaged Citizen									
Live Lab	Topic TBD	15	y							
Lesson	13.3 Civil Rights : A Closer Look				Y	Y	N	Y	Y	
Assignment(s)	13.3.a Civil Rights Today	25	y	Y	Y					Y
Formal Assessment	13.3.b Part 13 Exam	25	y	N	Y					Y

	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	ALT	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 4	April 19									
Unit Name	Unit 14 - Being an Active and Engaged Citizen									
Live Lab	Topic TBD	15	Y							
Lesson	14.1 Mandatory Duties of US Citizens				Y	Y	N	Y	Y	
Assignment(s)	14.1.a Mandatory Duties Visual Vocab (iPad)	20	Y	Y	Y					Y
Lesson	14.2 Voluntary Duties of US Citizens				Y	Y	N	Y	Y	
Assignment(s)	14.2.a Voluntary Duties Visual Vocab (iPad)	20	Y	Y	Y					Y
Week 5	April 26									
Unit Name	Unit 14 - Being an Active and Engaged Citizen									
Live Lab	Topic TBD	15	Y							
Lesson	14.3 Being and Active & Engaged Citizen				Y	Y	N	Y	Y	
Assignment(s)	14.3.a Project Citizen (iPad)	30	Y	Y	Y					Y
Formal Assessment	14.3.b Part 14 Exam	25	Y	N	Y					Y
Week 6	May 3									
Unit Name	Unit 15 - Preparing to Vote									
Live Lab	Topic TBD	15	Y							
Lesson	15.1 Struggles to Vote				Y	Y	N	Y	Y	
Assignment(s)	15.1. Mandatory Voting Debate	20	Y	Y	Y					Y
Lesson	15.2 What to Know: Voting				Y	Y	N	Y	Y	
Assignment(s)	15.2.a Voter Turnout (iPad)	25	Y	Y	Y					Y
Week 7	May 10									
Unit Name	Unit 15 - Preparing to Vote									
Live Lab	Topic TBD	15	Y							
Lesson	15.3 Election Day				Y	Y	N	Y	Y	
Assignment(s)	15.3.a Voter Information (iPad)	25	Y	Y	Y					Y
Formal Assessment	15.3.b Part 15 Exam	25	Y	N	Y					Y
Week 8	May 17									
	KEYSTONE WEEK (No High School Work)									
Week 9	May 24									
Unit Name	Unit 16 - Media and Politics									
Live Lab	Topic TBD	15	Y							
Lesson	16.1 Media Influence				Y	Y	N	Y	Y	
Assignment(s)	16.1.a Social Media Issues (iPad)	30	Y	Y	Y					Y
Lesson	16.2 Getting Involved				Y	Y	N	Y	Y	
Assignment(s)	16.2.a Contact an Elected Official	20	Y	Y	Y					Y
Week 10	May 31									

	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	ALT	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Unit Name	Unit 16 - Media and Politics									
Formal Assessment	16.2.b Part 16 Exam	30	Y	N	Y					Y
Assignment(s)	16.3.a Forum: Favorite Topic	15	Y	N	Y					Y
	Quarter 4 Summary									
	*Non Eligible ALT Assignmnet			1						
	15 Assignments/Assessments			11						
	# of Alternates			73%						
	8 Live Labs									
	Total Points	500								
	Semester 2 Summary									
	*Non Eligible ALT Assignmnet			1						
	34 Assignments/Assessments			26						
	# of Alternates			76%						
	15 Live Labs									
	Total Points	2000								

	# of Days	2020-2021 School Year	Point Value	Restrictions Set	ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 1	2	August 27											
Topic		What is the Holocaust?											
Lesson		(1.1) What is Genocide?											
Assignment(s)		(1.1.a) ★ The Man Who Coined 'Genocide'	25	Y	Y		Y	Y					Y
Lesson		(2.1) Armenia											
Assignment(s)		(2.1.a) ★ Nat Geo Article Reflection (iPad)	25	Y	N		Y	Y					Y
Need To Update Columns I-N													
Week 2	5	August 31											
Topic		What is the Holocaust?											
Assignment(s)		(2.1.b) ★ Resilience after Genocide	30	Y	Y			Y					Y
Week 3	4	September 7											
Topic		Overview of the Holocaust											
Lesson		(3.1) Primary and Secondary Sources						Y	Y	N	Y	Y	
Assignment(s)		(3.1.a) Primary Sources Reflection: Class Discussion	15	Y	N		Y	Y					Y
		(3.1.b) Women in Armenia: Class Discussion	15	Y	N		Y	Y					Y
Lesson		(3.2) Overview of the Holocaust						Y	Y	N	Y	N	
		(3.3) The RACE strategy: Citing Text Evidence											
Assignment(s)		(3.3.a) Researching Auschwitz (iPad)	35		Y								
Week 4	5	September 14											
Topic		Overview of the Holocaust											
Lesson		(4.1) Introduction to Prisoner B-387 by Alan Gratz						Y	Y	N	Y	Y	
Formal Assessment		(4.1.a) ★ Prisoner Chapter 1 to 4 Quiz	15	Y	Y		Y	Y					
Assignment(s)		(4.1.b) ★ Prisoner Chapter 1 to 4 Journal	25	Y	Y		Y	Y					Y
Lesson		(4.2) Nazi Germany and the Jews						Y	Y	N	Y	N	
Assignment(s)		(4.2.a) The Role of Anti Semitism RACE Practice	20	Y	Y		Y	Y					Y
Week 5	5	September 21											
Topic		Overview of the Holocaust											
Formal Assessment		(5.1.a) ★ Prisoner Chapter 5 to 8 Quiz	15	Y	Y		Y	Y					
Assignment(s)		(5.1.b) ★ Prisoner Chapter 5 to 8 Journal	25	Y	Y		Y	Y					Y
Assignment(s)		(5.2.a) Anti Jewish Policy in 1930s Germany	20	Y	Y		Y	Y					Y
Week 6	4	September 28											
Topic		Literature Elements											
Lesson		(6.1) Figurative Language in Literature						Y	Y	N	Y	Y	
Assignment(s)		(6.1.a) ★ Figurative Language in Holocaust Poetry	30	Y	Y		Y	Y					Y
Assignment(s)		(6.1.b) ★ Prisoner Chapter 9 to 12 Journal	25	Y	Y		Y	Y					Y
Week 7	5	October 5											
Topic		Literature Elements											
Lesson		(7.1) Close Reading						Y	Y	N	Y	Y	
Formal Assessment		(7.1.a) ★ Prisoner Chapter 13 to 16 Quiz	15	Y	Y		Y	Y					
Lesson		(7.2) The Final Solution						Y	Y	N	Y	Y	
Assignment(s)		(7.2.a) Dauchau Virtual Tour (iPad)	20	Y	Y		Y	Y					Y
Lesson		(7.3) Mood & Tone in Literature						Y	Y	N	Y	Y	
Assignment(s)		(7.3.a) ★ Mood and Tone (iPad)	15	Y	N		Y	Y					Y
Week 8	4	October 12											
Topic		The Public View											

	# of Days	2020-2021 School Year	Point Value	Restrictions Set	ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Formal Assessment		(8.1.a) ★ Prisoner Chapter 17 to 20 Quiz	15	Y	Y			Y					
Lesson		(8.2) Perpetrators, Collaborators, and Bystanders						Y	Y	N	Y	Y	
Assignment(s)		(8.2.a) Jan Karski Video Reflection: Class Discussion	10	Y	N			Y					Y
Assignment(s)		(8.2.b) ★ Salitter's Report	30	Y	N			Y					Y
Week 9	5	October 19											
Topic		The Public View											
Formal Assessment		(9.1.a) ★ Prisoner Chapter 21 to 24 Quiz	15	Y	Y			Y					
Lesson		(9.2) Central Ideas and Summary						Y	Y	N	Y	N	
Assignment(s)		(9.2.a) ★ The Perils of Indifference Commonlit	20	Y	Y			Y					Y
Lesson		(9.3) Liberation and Remembrance						Y	Y	N	Y	N	
Assignment(s)		(9.3.a) ★ A Liberators Letter Home	20	Y	N			Y					Y
Week 10	6	October 26											
Topic		The Public View											
Formal Assessment		(10.1.a) ★ Prisoner Chapter 25 to 30 Quiz	15	Y	Y			Y					
Assignment(s)		(10.1.b) Mid Semester Reflection	5	Y	N								
		Quarter 1 Summary											
		25 Assignments/Assessments			17								
		# of Alternates			68%								
	500	Total Points											
Week 1	2	11/5/2020 (transition week)											
Topic		Text Features, Author's Purpose, & Point of View											
Lesson		(11.1) Cambodia						Y	Y	N	Y	Y	
		(11.2) Text Features											
Assignment(s)		(11.2.a) ★ Text Features & Healing	20	Y	Y			Y					Y
Week 2	5	November 9											
Topic		Text Features, Author's Purpose, & Point of View											
Lesson		(12.1) Author's Purpose						Y	Y	N	Y	Y	
		(12.1.a) ★ Khmer Rouge Commonlit	25	Y	Y			Y					Y
Lesson		(12.2) Point of View						Y	Y	N	Y	N	
Assignment(s)		(12.2.a) ★ Perspectives	40	Y	Y			Y					Y
Week 3	5	November 16											
Topic		Literary Elements & Theme											
Lesson		(13.1) Bosnia						Y	Y	N	Y	N	
Assignment(s)		(13.1.a) ★ Bosnian Genocide Webquest	25	Y	Y			Y					Y
Lesson		(13.2) Literary Elements						Y	Y	Y	Y	Y	
Formal Assessment		(13.2.a) ★ Figurative Language & Devices Quiz	20	Y	Y			Y					
Lesson		(13.3) Theme						Y	Y	Y	Y	Y	
Assignment(s)		(13.3.a) Theme Scorm	20	Y	N								
Week 4	3	November 23											
Topic		Literary Elements & Theme											
Assignment(s)		(14.1.a) ★ Poetics After Genocide	25	Y	Y			Y					Y

	# of Days	2020-2021 School Year	Point Value	Restrictions Set	ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 5	5	November 30											
Topic		Literary Elements & Theme											
Lesson		(14.2) Comparing Texts						Y	Y	N	Y	N	
Assignment(s)		(14.2.a) Families 50 Years Apart	20	Y	Y			Y					Y
Assignment(s)		(14.2.b) Comparing Texts	25	Y	Y			Y					Y
Lesson		(15.1) Rwanda						Y	Y	N	Y	N	
Assignment(s)		(15.1.a) "We Wish to Inform You" Ch. 1	25	Y	Y			Y					Y
Week 6	5	December 7											
Topic		Bias, Genocide, & Human Rights											
Lesson		(15.2) Central Idea and Supporting Detail Review						Y	Y	N	Y	Y	
Assignment(s)		(15.2.a) ★ Dark History of Rwanda's Genocide - Commonlit	25	Y	Y			Y					Y
Lesson		(16.1) Bias & Propaganda						Y	Y	N	Y	Y	
Assignment(s)		(16.1.a) ★ Genocide & Political Cartoons	25	Y	N			Y					Y
Week 7	5	December 14											
Topic		Bias, Genocide, & Human Rights											
Assignment(s)		(16.1.b) ★ Radio in Rwanda	25	Y	Y			Y					Y
Lesson		(17.1) Human Rights						Y	Y	N	Y	Y	
Assignment(s)		(17.1.a) ★ DoHR Newsela	20	Y	Y			Y					Y
Lesson		(17.2) The Research Project						Y	Y	N	Y	Y	
Assignment(s)		(17.2.a) ★ Topic Choice	10	Y	N			Y					Y
Week 8	3	December 21											
Topic		Bias, Genocide, & Human Rights											
Lesson		(18.1) Research & Citations						Y	Y	N	Y	N	
Assignment(s)		(18.1.a) ★ Notes	25	Y	N			Y					Y
Assignment(s)		(18.1.b) ★ Works Cited Page	25	Y	N			Y					Y
Week 9	5	January 4											
Topic		Unit 8 - Great Depression											
Assignment(s)		(19.1.a) ★ The Final Project	100	Y	N			Y					Y
		Quarter 2 Summary											
		18 Assignments/Assessments											
		# of Alternates			12								
	500	Total Points			67%								
		Semester 1 Totals											
		43 Assignments			29								
		Total Points	1000		67%								

Current Course								
Unit	Unit Name	Week	Student Days	Lessons	Assignments	ALT	*Point Value - Subject to change	Standards
Unit	Unit Name	Week	Student Days	Lessons	Assignments	ALT	*Point Value - Subject to change	Standards
1	What is Philosophy and why do we do it?	1	5	1. What is Philosophy? EQ: a.What is Philosophy? b. Where does the word Philosophy come from? c. What are the branches of philosophy and what questions do they cover?	Assignment 1.1.a So what is Philosophy?	X	20	Plato
				2. Father of Western Philosophy-Socrates EQ: a. Who was socrates? b.Why is Socrates considered as the father of western Philosophy? c. What is the Socratic Method? d. How are Socrates teachings still important to this day?	Assignment 1.2 Philosopher Focus (Socrates) (1)The basic events and ideas of his life (2) Mention what he thought about doing philosophy (3) "The unexamined life is not worth living" (4) Mention influence on western world	X	30	APA
		2	4	3. Why do we need Philosophy? EQ: a. Why is Philosophy considered the fundamental discipline? b. Why should we study Philosophy?	Assignment: 1.3 Socratic reasoning activities	X	20	Squire Family Foundation
				4. Russell's Value of Philosophy a. Who was Bertrand Russell? b.What were Russell's beliefs with Logic and Mathematics? c. What was Russell's Value of Philosophy?	Assignment 1.4 Russell Activity	X	20	Imagine Learning
		1.4.b Unit 1 Exam						
2	Ethics	3	5	1. Aristotle and Ethics EQ: a. What is Ethics? b. Who is Aristotle? c. What was Aristotle's thoughts on Ethics?	Assignment 2.1 Philosopher Focus (Aristotle) (1)The basic events and ideas of his life (2) Mention what he thought about Ethics (3) Mention the concept of "Eudemonia" specifically (4) Mention influence on western world		30	
				2. Overview of Ethics EQ: a. What does it mean when we say something is "morally good"? b. How does Epicurus differ from Aristotle?	Assignment 2.2 Ethical Dilemmas	X	30	
		4	4	3. Deontology and utilitarianism EQ: a. How do we distinguish between right and wrong? b. Why is consequentialism different than utilitarianism? c. What is Deontology?	Assignment 2.3 Moral Dilemma	X	30	
				4. Virtue Ethics EQ: a. What are virtues? b. Why is it problematic trying to explain the "right virtues"?	Assignment 2.4.a Ethics Essay	X	20	
		5	5	5. Aesthetics EQ: a. What is Aesthetics? b. What do we mean when we say something is beautiful? c. How would we describe our assessments of beauty?	Assignment 2.5 Beautiful things	X	30	
2.5.b Unit 2 Exam							20	

Current Course								
Unit	Unit Name	Week	Student Days	Lessons	Assignments	ALT	*Point Value - Subject to change	Standards
3	Politics	6	5	1. History of Political Theory (Plato's "Republic") EQ: a. What is the purpose of government? b. What is the "Ideal State" according to Plato? c. How does value theory relate to the purpose of government?	Assignment 3.1.a The Ideal state	X	20	
				2. The Enlightenment EQ: a. What was the Enlightenment? b. How did the Enlightenment affect political theory?	Assignment 3.2.a Enlightenment Influence	X	20	
		7	4	3. John Locke (Natural Law/Social Contract) EQ: a. Who was John Locke? b. What are the main ideas about the Social Contract?	Assignment 3.3 Philosopher Focus (Locke) (1)The basic events and ideas of his life (2) Mention what he thought about doing politics (3) Mention the concept of "Natural Law" and how it relates to social contract theory specifically (4) Mention influence in US politics		30	
				4. Role of Philosophy in Government EQ: a. How can a governments philosophy affect people? b. Is it impossible to achieve a perfect society?	Assignment 3.4 Perfect Society		20	
					3.4.b Unit 3 Exam		20	
4	Epistemology	8	5	1. Overview Epistemology EQ: a. Why is Epistemology the study of knowledge? b. What is knowledge? c.What do we know?	Assignment 4.1 What is a chair?		30	
				2. Theories (Rationalism/Empiricism) EQ: a. What does it mean if you are a rationalist or empiricist? b. What are the main ideas for rationalism and empiricism? c. How would you describe the value problem?	Assignment 4.2 Philosopher Focus (Descartes) (1)The basic events and ideas of his life (2) Mention radical skepticism (3) Mention how/why he is the father of modern philosophy (4) Mention influences in mathematics		30	
		9	5	3. Descartes (I think, therefore I am) EQ: a. Who is Descartes? b. How would you describe the Evil genius/demon idea describe by Descartes? c. "I think therefore I am" how does Descartes come to this conclusion? d. Why do we consider Descartes to be the Father of Modern Philosophy?	4.3 Discussion on Descartes		20	
				4. Skepticism and Justification EQ: a.What is skepticism? Cartesian Skepticism? b. How would you describe justification? c. How can one justify a belief?	4.4.a Skepticism vs. Justification - Untimed Essay topic #2		20	
		10	3		4.4.b Unit 4 Exam		20	
				Quarter 1 Summary				
				*Non Eligible ALT Assignmnet				
				21 Assignments/Assessments				
				# of Alternates				
				Total Points			500	

Current Course								
Unit	Unit Name	Week	Student Days	Lessons	Assignments	ALT	*Point Value - Subject to change	Standards
5	Personal Identity	1	5	1. Influence of social institutions EQ: a. How do social institutions influence society? b. What is community and what are the individual's responsibilities to the community as well as the community's responsibilities to the individual? c. To what extent do belief systems shape and/or reflect culture and society?	Assignment 5.1 Ship of Theseus Paradox		30	
					Untimed Essay topic #3		30	
		2	5	2. What does it mean to be human? EQ: a. What does it mean to be human? b. How do our values and beliefs shape who we are as individuals and influence our behavior?	Assignment 5.2 Philosopher Focus (Hume) (1) The basic events and ideas of his life (2) Mention his concept of the human person (3) Mention his influence in modern science.		30	
				3. Human/machine connections EQ: a. Do humans have souls that survive apart from their bodies? b. Is there anything truly different between machines and humans?	Assignment 5.3 Is the Robot Apololypse Coming		30	
				5.3.b Unit 5 Exam		20		
6	Logic and Metaphysics	3	3	1. What is Metaphysics/Immanuel Kant EQ: a. What is Metaphysics and why is it important? b. What is the meaning of life? c. What is Kant's influence on the western world?	Assignment 6.1 Philosopher Focus (Kant) (1) The basic events and ideas of his life (2) Mention his concept of free will (3) His doctrine of transcendental idealism (4) Mention influence on western world		30	
				2. Free Will vs Determinism EQ: a. What are the arguments for determinism and free will? b. Can we really freely choose to act or are our actions already going to happen a certain way regardless? c. What role does exercising our free will have in determining our path in life?	6.2 Determinism vs Free Will		30	
		4	5	3. Logical Fallacies EQ: a. What is a logical fallacy? b. How do we identify logical fallacies in seemingly credible arguments? c. What happens when logical fallacies go undetected and unchallenged?	6.3 Spotting Fallacies		30	
				4. Logic EQ: a. Why is logic important? b. How do you use logical reasoning to prove statements are true?	Assignment 6.4 Exercise in Logic		30	
				6.4.b Unit 6 Exam		20		
				1. Meaning of life EQ: a. What is the meaning of life? b. Does life require a purpose and a goal?	Assignment 7.1 Is a person essentially a soul, a physical body, or something else?		30	

Current Course								
Unit	Unit Name	Week	Student Days	Lessons	Assignments	ALT	*Point Value - Subject to change	Standards
7	Metaphysics	6	5	2. Aquinas EQ: a. Who was Aquinas? b. What was Aquinas's influence on the western world?	Assignment 7.2 Philosopher Focus (Aquinas) (1)The basic events and ideas of his life (2) The argument of contingency (3) Mention the concept of absolute existence (4) Mention influence on western world		30	
				3. Universe and our place in it EQ: a. How do we know what we know? b. How does what we know about the world shape our view of others?	Assignment 7.3 Persons Machines and Immortality		20	
		7	4	4. Religion/divinity; it's purpose EQ: a. Does belief make God exist? b. What is the meaning of life, and does that shape our beliefs regarding death?	Assignment 7.4 Forum - Discussion on Beliefs		20	
					7.4.b Unit 7 Exam		20	
8	Existentialism	8	5	1. Essence/ Essential Property a. What is the defineable nature of a thing that exists? b. What makes something an essential property? c. What is the connection between essence and essential property?	Assignment 8.1 What is Our Purpose?		40	
		9	4	2. Nietzsche/Kierkegaard a. Who was Nietzsche? b. Who was Kierkegaard? c. What good is truth?	Assignment 8.2 Compare and Contrast - Untimed Essay topic #4 8.3.b Unit 8 Exam		40	
				Quarter 2 Summary				
				*Non Eligible ALT Assignmnet				
				18 Assignments/Assessments				
				# of Alternates				
				Total Points			500	

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	C ALT	ALT Comments
Week 1	2	August 26				
Topic		Theories and Personality				
Lesson		(1.1) Introduction to Psychology				
Assignment(s)		(1.1.a) ★ Myers Briggs Personality Quiz	20	y	Y	
Lesson		(1.2) Personality & Psychodynamic				
Assignment(s)		(1.2.a) ★ Applying Psychodynamic Theory	35	Y	Y	
Week 2	5	August 31				
Topic		Theories and Personality & The Human Lifespan				
Lesson		(1.3) Humanistic and Social-Cognitive Perspectives				
Formal Assessment		(1.3.a) ★ Theories & Personalities Quiz	20	Y	N	
Week 3	4	September 7				
Topic		The Human Lifespan				
Lesson		(2.1) Human Development				
Assignment(s)		(2.1.a) ★ Erikson and Personal Identity Development	40	y	Y	
Lesson		(2.2) Childhood Development				
Assignment(s)		(2.2.a) I'm a Big Kid Now	30	y	N	
Week 4	5	September 14				
Topic		The Human Lifespan				
Lesson		(2.3) Prenatal and Newborn Development				
Assignment(s)		(2.3.a) ★ Stuck to You Like Glue	40	y	Y	
Lesson		(2.4) Adolescence & Aging				
Assignment(s)		(2.4.a) Ageism	10	Y	N	
Assignment(s)		(2.4.b) ★ Age Before Beauty	15		Y	
				Y		
Week 5	5	September 21				
Topic		Learning and Intelligence				
Formal Assessment		(2.4.c) ★ Human Development Quiz	30	Y	N	

Lesson		(3.1) Classical Conditioning				
Assignment(s)		(3.1.a) ★ Pavlov's Cyber Students	25	Y	N	
Week 6	4	September 28				
Topic		Learning and Intelligence				
Lesson		(3.2) Operant Conditioning				
Assignment(s)		(3.2.a) ★ #Like4Like	30	Y	Y	
Formal Assessment		(3.2.b) ★ Conditioning Quiz	20	Y	N	
Week 7	5	October 5				
Topic		Learning and Intelligence				
Lesson		(3.3) Observational & Cognitive Learning				
Assignment(s)		(3.3.a) Stop Copying Me	30	Y	Y	
Week 8	4	October 12				
Topic		Memory				
Lesson		(3.4) Types of Intelligences				
Assignment(s)		(3.4.a) ★ Testing Your Intelligence	20	Y	Y	
Lesson		(4.1) Types of Memory				
Assignment(s)		(4.1.a) ★ Failures in Memory	50	Y	Y	
Week 9	5	October 19				
Topic		Memory				
Lesson		(4.2) Information Processing				
Assignment(s)		(4.2.a) Did You See That?!	30	y	Y	
Lesson		(4.3) Storage and Retrieval				
Assignment(s)		(4.3.a) ★ Memory Games	30	y	N	
Week 10	6	October 26				
Topic		Memory				
Formal Assessment		(4.3.b) Memory Quiz	25	Y	Y	

Quarter 1 Summary						
		18 Assignments/Assessments				
		# of Alternates			11	
	500	Total Points			61%	
Week 1	2	11/5/2020 (transition week)				
Topic		Consciousness and Thinking				
Lesson		(5.1) Consciousness and Sleeping				
Assignment(s)		(5.1.a) ★ Don't Look Into the Light	30	Y	N	
Lesson		(5.2) Altered States of Consciousness				
Assignment(s)		(5.2.a) Deep Breaths	30	Y	N	
Week 2	5	November 9				
Topic		Consciousness and Thinking				
Lesson		(5.3) Problem Solving and Decision Making				
		(5.4) You Got A Problem? Yo, I'll Solve It! Questionnaire				
Assignment(s)		(5.4.a) ★ You Got A Problem? Yo, I'll Solve It!	20	Y	Y	
Formal Assessment		(5.4.b) ★ Consciousness and Thinking	20	Y	Y	
Topic		Language and Emotion				
Lesson		(6.1) Acquiring Language				
Assignment(s)		(6.1.a) ★ Kanzi, Can You Cut the Onions?	35	Y	Y	
Week 3	5	November 16				
Topic		Language and Emotion				
Assignment(s)		(6.1.b) ★ A New Language	20	Y	Y	
Week 4	3	November 23				
Topic		Language and Emotion				
Assignment(s)		(6.1.c) ★ Stressed Out	30	Y	N	
Lesson		(6.2) Defining Emotions				

Assignment(s)		(6.2.a) Stop Copying Me!	30	y	Y	
Week 5	5	November 30				
Topic		Language and Emotion				
Lesson		(6.3) Culture and Impact of Emotions				
Formal Assessment		(6.3.a) ★ Language and Emotion Quiz	25	y	N	
Topic		Disorders				
Lesson		Anxiety				
Assignment(s)		(7.1.a) ★ Research Thesis	15	y	Y	
Lesson		(7.2) Mood Disorders				
Assignment(s)		(7.2.a) ★ Research Paper Outline	25	y	N	
Week 6	5	December 7				
Topic		Disorders				
Lesson		(7.3) Personality Disorders				
Assignment(s)		(7.3.a) ★ Diagnose Me Doc	25	Y	N	
		(7.3.b) ★ 23 & Billy	40	Y	N	
Week 7	5	December 14				
Topic		Disorders				
Lesson		(7.4) Eating and Substance Disorders				
Assignment(s)		(7.4.a) ★ Research Paper	50	Y	Y	
Week 8	3	December 21				
Topic		Treating Disorders				
Lesson		(8.1) History of Treatment				
Assignment(s)		(8.1.a) My Lobotomy	40	Y	N	
Lesson		(8.2) Psychotherapy				
Assignment(s)		(8.2.a) ★ Identifying Psychotherapy Treatments	20	Y	N	
Week 9	5	January 4				
Topic		Treating Disorders				

Lesson		(8.3) Biomedical Therapy				
Assignment(s)		(8.3.a) ★ Treatment Paper	35	Y	Y	
Assignment(s)		(8.3.b) ★ Course Survey	10	Y	N	
		Quarter 2 Summary				
		18 Assignments/Assessments				
		# of Alternates			8	
	500	Total Points			44%	
		Quarter 2 Summary				
		36 Assignments/Assessments				
		# of Alternates			19	
		Total Points	1000		53%	

	2020-2021 School Year - Semester 1	# of Days	Point Value	Restrictions Set	ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 1	August 26	2											
Need To Update Columns I-N													
Topic	Introduction to Sociology												
Lesson	(1.1) What is Sociology?							Y	Y	N	Y	Y	
Assignment(s)	(1.2.a) ★ Society's Impact on You Forum: Class Discussion		20	Y	Y			N					Y
Lesson	(1.3) Founders of Sociology							Y	Y	N	Y	Y	
Week 2	August 31	5											
Topic	Introduction to Sociology												
Lesson	(1.4) Perspectives of Sociology							Y	Y	N	Y	Y	
Assignment(s)	(1.4.a) Frameworks and Founders		35	Y	Y			N					Y
Assignment(s)	(1.4.b) Through the Looking Glass		30	Y	N			N					Y
Week 3	September 7	4											
Topic	Introduction to Sociology												
Formal Assessment	(1.4.b) Introduction to Sociology Quiz		25	Y	N			N					Y
Lesson	(2.1) What is Culture?							Y	Y	N	Y	Y	
Assignment(s)	(2.1.a) ★ 21CCCS & Me		30	Y	N			N					Y
Week 4	September 14	5											
Topic	Culture												
Assignment(s)	(2.1.b) ★ Animal Culture		20	Y	Y			N					Y
Lesson	(2.2) Creating and Sharing Cultures							Y	Y	N	Y	Y	
Lesson	(2.3) Subcultures & the United States' Culture							Y	Y	N	Y	Y	
Assignment(s)	(2.3.a) ★ From China to Iowa		35	Y	N			N					Y
Week 5	September 21	5											
Topic	Culture												
Formal Assessment	(2.3.b) Culture Quiz		25	Y	N			N					Y
Topic	Socialization												
Lesson	(3.1) The Role of Socialization							Y	Y	N	Y	N	
Assignment(s)	(3.1.a) ★ The Wild Child		35	Y	Y			N					Y
Week 6	September 28	4											
Topic	Socialization												
Lesson	(3.2) Theories of Socialization							Y	Y	N	Y	N	
Assignment(s)	(3.2.a) ★ Close Encounters of the Sociological Kind (iPad)		30	Y	Y								
Assignment(s)	(3.2.b) ★ Who Made Me This Way?		20	Y	Y			N					Y
Assignment(s)	(3.2.c) ★ Speaking in Thumbs		30	Y	N								
Week 7	October 5	5											
Topic	Socialization												
Lesson	(3.3) Agents of Socialization							Y	Y	N	Y	N	
Formal Assessment	(3.3.a) Socialization		20	Y	N			N					Y
Lesson	(4.1) Interacting with Groups							Y	Y	N	Y	Y	
Assignment(s)	(4.1.a) ★ What's My Place?		25	Y	Y			N					Y
Week 8	October 12	4											
Topic	Social Interaction and Groups												

	2020-2021 School Year - Semester 1	# of Days	Point Value	Restrictions Set	ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Lesson	(4.2) Social Groups							Y	Y	N	Y	Y	
	(4.2.a) ★ Under Pressure		20	Y	Y								
Lesson	(4.3) Group Dynamics							Y	Y	N	Y	Y	
Assignment(s)	(4.3.a) ★ Follow the Leader		40	Y	Y			N					Y
Week 9	October 19	5											
Topic	Social Interaction and Groups												
Assignment(s)	(4.3.b) ★ Conflict or Cooperation?		40	Y	N			N					Y
Week 10	October 26	6											
Topic	Social Interaction and Groups												
Formal Assessment	(4.3.c) Social Interactions & Groups Quiz		20	Y	N			N					Y
Quarter 1 Summary													
18 Assignments/Assessments													
# of Alternates													
Total Points													
		500			9	50%							
Week 1	11/5/2020 (transition week)	2											
Topic	Deviance												
Lesson	(5.1) Defining Deviance & Social Control							Y	Y	N	N	Y	
Assignment(s)	(5.1.a) ★ The Deviant Granny Shot		30	Y	Y			N					Y
	(5.1.b) ★ Breaking Social Norms		20	Y	N								
Week 2	November 9	5											
Topic	Deviance												
Lesson	Theories of Deviance							Y	Y	N	N	Y	
Assignment(s)	(5.2.a) ★ Prison Bubble		40	Y	Y			N					Y
Week 3	November 16	5											
Topic	Deviance												
Lesson	(5.3) Crimes & Other Reactions							Y	Y	N	N	Y	
Assignment(s)	(5.3.a) ★ Capital Punishment		20	Y	Y			N					Y
Formal Assessment	(5.3.b) Deviance Quiz		20	Y	Y			N					Y
Week 4	November 23	3											
Topic	Social Stratification												
Lesson	(6.1) Social Class							Y	Y	N	N	Y	
Assignment(s)	(6.1.a) ★ Benefits to Stratification?		35	Y	Y			N					Y
Lesson	(6.2) Mobility							Y	Y	N	N	Y	
Assignment(s)	(6.2.a) ★ What's My Class?		25	Y	N			N					Y
Week 5	November 30	5											
Topic	Social Stratification												
Lesson	(6.3) Impact & Problems							Y	Y	N	N	Y	
Assignment(s)	(6.3.a) Do You Know How Fast You Were Going? Forum Post		25	Y	Y			N					Y
Assignment(s)	(6.3.b) ★ The American Dream: Forum Post		25	Y	Y								
Formal Assessment	(6.3.c) Social Stratification Quiz		20	Y	N			N					Y

	2020-2021 School Year - Semester 1	# of Days	Point Value	Restrictions Set	ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 6	December 7	5											
Topic	Race and Ethnicity												
Lesson	(7.1) Defining Race and Ethnicity							Y	Y	N	N	N	
Lesson	(7.2) Sociological Perspectives on Race and Ethnicity												
Lesson	(7.3) Prejudice and Discrimination												
Assignment(s)	(7.3.a) ★ Are You in the Majority or Minority?: Forum Post		20	Y	Y			N					Y
Assignment(s)	(7.3.b) ★ A Boost or a Hurdle?		30	Y	N			N					Y
Week 7	December 14	5											
Topic	Race and Ethnicity												
Assignment(s)	(7.3.c) ★ Race & Social Class		65	Y	Y			N					Y
Formal Assessment	(7.4.d) Race and Ethnicity Quiz		20	Y	N			N					Y
Week 8	December 21	3											
Topic	Gender and Sexuality												
Lesson	(8.1) Gender and Socialization							Y	Y	N	N	Y	
Assignment(s)	(8.1.a) ★ Where Would We Be Without Gender?		30	Y	N			N					Y
Lesson	(8.2) Sexuality and Socialization							Y	Y	N	N	Y	
Lesson	(8.3) Stratification and Discrimination							Y	Y	N	N	Y	
Assignment(s)	(8.3.a) ★ Classroom Gender Stereotypes		30	Y	Y			N					Y
Week 9	January 4	5											
Topic	Gender and Sexuality												
Assignment(s)	(8.3.b) ★ Closing the Gender Gap: Forum Post		15	Y	Y			N					Y
Formal Assessment	(8.3.c) Gender and Sexuality Quiz		20	Y	N			N					Y
Assignment(s)	(8.3.d) ★ Reviewing Sociology		10	Y	N			N					Y

	Quarter 2 Summary												
	19 Assignments/Assessments/Labs												
	# of Alternates				11								
	Total Points	500			58%								
	Semester 1 Totals												
	37 Assignments/Assessments/Labs												
	15 Live Labs												
	# of Alternates				20								
	Total Points		1000		54%								

	2023-2024 School Year - Semester 1	# of Days	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 1	August 26	2													
Unit Name	Unit 1 - Power & Politics														
Lesson	1.1 Why do we have government?									Y	Y	N	Y	Y	
Assignment(s)	1.1.a Government and You		10	Y	Y	Y	Y	Updated ALT	Y	Y					Y
	1.1.b Crisis of Legitimacy (iPad)		30	Y	Y	Y	Y	Updated ALT		Y					Y
Week 2	August 31	5													
Unit Name	Unit 1 - Power & Politics														
Lesson	1.2 Forms of Government									Y	Y	N	Y	Y	
Assignment(s)	(1.2.a) Comparing Types of Governments		25	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Lesson	(2.1) Origins of the American Government									Y	Y	N	Y	Y	
Assignment(s)	(2.1.a) American History Callback		25	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Formal Assessment	(2.1.b) Knowledge Check Quiz		15	Y	Y	Y	Y	Updated ALT		Y					
Week 3	September 7	4													
Unit Name	Unit 2 - The US Constitution														
Assignment(s)	(2.1.c) Enlightenment's Influence		25	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Lesson	(2.2) Constructing the Constitution									Y	Y	N	Y	Y	
Assignment(s)	(2.2.a) Compromises of the Constitution		30	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Assignment(s)	2.3.b Constitution Day Extra Credit		0	Y					Y	Y					Y
Week 4	September 14	5													
Unit Name	Unit 2 - The US Constitution														
Assignment(s)	(2.2.b) Founding Fathers		25	Y	Y	Y	Y	Updated ALT							
Lesson	(2.3) The Bill of Rights									Y	Y	N	Y	Y	
Assignment(s)	(2.3.a) Exploring the Bill of Rights		35	Y	Y	Y	Y	Updated ALT							
Week 5	September 21	5													
Unit Name	Unit 2 - The US Constitution														
Lesson	(2.4) Federalism									Y	Y	N	Y	Y	
Assignment(s)	(2.4.a) State vs. Federal Power		30	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Formal Assessment	(2.4.b) Knowledge Check Quiz		10												
Unit Name	Unit 3 - The Branches of Government														
Lesson	(3.1) Separation of Powers									Y	Y	N	Y	Y	
Assignment(s)	(3.1.a) Who's Got the Power?		20	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Week 6	September 28	4													
Unit Name	Unit 3 - The Branches of Government														
Lesson	(3.2) The Legislative Branch									Y	Y	N	Y	Y	Y
Assignment(s)	(3.2.a) Gerrymandering		20	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Formal Assessment	(3.2.b) Knowledge Check Quiz		15	Y	Y	Y	Y	Updated ALT		Y					
Lesson	(3.3) How Laws Are Made									Y	Y	N	Y	Y	Y
Assignment(s)	(3.3.a) Committees and Bills		30	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Week 7	October 5	5													
Unit Name	Unit 3 - The Branches of Government														
Lesson	(3.4) The Federal Budget									Y	Y	N	Y	Y	
Assignment(s)	(3.4.a) Balance the Budget		30	Y	Y	Y	Y	Updated ALT		Y					Y
Formal Assessment	(3.4.b) Knowledge Check Quiz		10	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Week 8	October 12	4													
Unit Name	Unit 4 - The Branches of Government														
Lesson	(4.1) The Executive Branch									Y	Y	N	Y	Y	
Assignment(s)	(4.1.a) The Power of the President		30	Y	Y	Y	Y	Updated ALT		Y					Y
Assignment(s)	(4.1.b) Too Much Power?		20	Y	Y	Y	Y	Updated ALT							
Formal Assessment	(4.1.c) Knowledge Check Quiz		5	Y	Y	Y	Y	Updated ALT	Y	Y					Y

	2023-2024 School Year - Semester 1	# of DaYs	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	ALT Comments	ReadabilityY	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 9	October 19	5													
Unit Name	Unit 4 - Executive & Judicial Branches														
Lesson	(4.2) The Court System									Y	Y	N	Y	Y	
Assignment(s)	(4.2.a) Court Quest		20	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Formal Assessment	(4.2.b) Knowledge Check Quiz		5	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Lesson	(4.3) The Supreme Court and Cases									Y	Y	N	Y	Y	
Assignment(s)	(4.3.a) Supreme Court Case Study		30	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Formal Assessment	(4.3.b) Knowledge Check Quiz		5	Y	Y	Y	Y	Updated ALT	Y	Y					Y
Week 10	October 26	6													
Unit Name	Quarter Review														
Lesson	(4.4) Quarter 1 Checklist									Y	Y	N	Y	Y	
Assignment(s)	(4.4.a) Quarter 1 Review Packet - EC		0	N	Y	Y	Y	Updated ALT	Y	Y					Y
	Quarter 1 SummaryY														
	24 Assignments/Assessments														
	# of Alternates				24	24	24	24							
	Total Points	500			100%	100%	100%	133%							
Week 1	11/5/2020 (transition week)	2													
Unit Name	Government in Action														
Lesson	(5.1) Public Policy									Y	Y	N	Y	Y	
Assignment(s)	(5.1.a) Gun Control: Instructions		20	Y	Y	Y	Y	Updated ALT	Y						Y
Assignment(s)	(5.1.b) The Power of Public Policy		30	Y	Y	Y	Y	Updated ALT	Y						Y
Week 2	November 9	5													
Unit Name	Foreign Policy														
Lesson	(5.2) Foreign Policy									Y	Y	N	Y	Y	
Assignment(s)	(5.2.a) Foreign Policy in Action		30	Y	Y	Y	Y	Updated ALT	Y						Y
Formal Assessment	(5.2.b) Knowledge Check Quiz		10	Y	Y	Y	Y	Updated ALT	Y						
Lesson	(5.3) Global Issues									Y	Y	N	Y	Y	
Assignment(s)	(5.3.a) Global Issues In Action		30	Y	Y	Y	Y	Updated ALT	Y						Y
Week 3	November 16	5													
Unit Name	Participation in Government														
Lesson	(6.1) Citizenship									Y	Y	N	Y	Y	
Assignment(s)	(6.1.a) Know My Legislators		30	Y	Y	Y	Y	Updated ALT	Y						Y
Formal Assessment	(6.1.b) Knowledge Check Quiz		10	Y	Y	Y	Y	Updated ALT	Y						
Week 4	November 23	3													
Unit Name	Participation in Government														
Lesson	(6.2) Ideology and Civic Engagement									Y	Y	N	Y	Y	
Assignment(s)	(6.2.a) What is a Good Citizen?		30	Y	Y	Y	Y	Updated ALT	Y						Y
Formal Assessment	(6.2.b) Knowledge Check Quiz		10	Y	Y	Y	Y	Updated ALT	Y						
Lesson	(6.3) Political Parties									Y	Y	N	Y	Y	
Assignment(s)	(6.3.a) Party Platforms		30	Y	Y	Y	Y	Updated ALT	Y						Y
Week 5	November 30	5													
Unit Name	Political Parties														
Lesson	(7.1) Interest Groups									Y	Y	N	Y	Y	
Assignment(s)	(7.1.a) Mo Money Mo Problems		25	Y	Y	Y	Y	Updated ALT	Y						Y
Lesson	(7.2) Let's Get Political									Y	Y	N	Y	Y	
Assignment(s)	(7.2.a) Civil Disobedience		35	Y	Y	Y	Y	Updated ALT	Y						Y
Formal Assessment	(7.2.b) Knowledge Check Quiz		10	Y	Y	Y	Y	Updated ALT	Y						Y

	2023-2024 School Year - Semester 1	# of Days	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	ALT Comments	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	Assignments ADA
Week 6	December 7	5													
Unit Name	Campaigns & Elections														
Lesson	(7.3) Political Campaigns									Y	Y	N	Y	Y	
Assignment(s)	(7.3.a) Campaign Commercials		20	Y	Y	Y	Y	Updated ALT	Y						Y
Lesson	(7.4) Electing the President									Y	Y	N	Y	Y	
Assignment(s)	(7.4.a) Electoral College - Keep or Scrap?		30	Y	Y	Y	Y	Updated ALT	Y						Y
Formal Assessment	(7.4.b) Knowledge Check Quiz		10	Y	Y	Y	Y	Updated ALT	Y						Y
Week 7	December 14	5													
Unit Name	Elections														
Lesson	(8.1) State and Local Legislatures									Y	Y	N	Y	Y	
Assignment(s)	(8.1.a) The Harrisburg Legislators		25	Y	Y	Y	Y	Updated ALT	Y						Y
Assignment(s)	(8.1.b) Find a Local Law		20												
Formal Assessment	(8.1.c) Knowledge Check Quiz		10	Y	Y	Y	Y	Updated ALT	Y						Y
Week 8	December 21	3													
Unit Name	Participating in Government														
Lesson	(8.2) Sharing Your Voice									Y	Y	N	Y	Y	
Assignment(s)	(8.2.a) Your Polling Place		15	Y	Y	Y	Y	Updated ALT	Y						Y
Assignment(s)	(8.2.b) What Influences You?		20	Y	Y	Y	Y	Updated ALT							
Week 9	January 4	5													
Unit Name	Participating in Government														
Lesson	(8.3) Public Opinion									Y	Y	N	Y	Y	
Assignment(s)	(8.3.a) Current Trends in Public Opinions		20	Y	Y	Y	Y	Updated ALT	Y						Y
Assignment(s)	(8.3.b) Quarter Two Review Packet - EC		0	Y	Y	Y	Y	Updated ALT	Y						Y
Formal Assessment	(8.3.c) Government Final Exam		30	Y	Y	Y	Y	Updated ALT	Y						Y
Week 10	January 11	5													
	Quarter 2 Summary														
	23 Assignments/Assessments														
	# of Alternates				23	23	23								
	Total Points	500			100%	100%	100%								
	Quarter 2 Summary														
	47 Assignments/Assessments														
	# of Alternates				47	47	47								
	Total Points	1000			100%	100%	100%								

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	CAL T	CPAL T	HAL T
Week 1	2	August 27					
Unit Name		Unit 1 - Renaissance and Reformation					
Assignment(s)		1.0.a Introduction Forum	5	Y	Y	Y	Y
Lesson		1.1 Intorduction to World History					
Assignment(s)		1.1.a Developemnt of Civilizations Notetaking	20	Y	N	N	N
Week 2	5	August 31					
Unit Name		Unit 1 - Renaissance and Reformation					
Lesson		1.2 The Birth of the Renaissance					
Assignment(s)		1.2.a Gutenberg's Impression on the Renaissance	40	y	Y	N	N
Live Lab #1		TBD					
Week 3	4	September 7					
Unit Name		Unit 1 - Renaissance and Reformation					
Lesson		1.3 Martin Luther & Reformation					
Lesson		1.4 The Continuation of Reformation					
Assignment(s)		1.4.a The Protestant Reformation (iPad)	35	y	y	y	y
Formal Assessment		1.4.b Unit 1 Quiz	20	y	y	y	y
Week 4	5	September 14					
Unit Name		Unit 2 - Exploration, Expansion, and Isolation					
Lesson		2.1 Expansion of the Muslim World					
Assignment(s)		2.1.a Witnessing History: Sacking Constantinople (iPad)	30	Y	N	N	N
Lesson		2.2 European Exploration					
Assignment(s)		2.2.a Portugal's Conquests	35	Y	Y	N	N
Live Lab #2		TBD					
Week 5	5	September 21					
Unit Name		Unit 2 - Exploration, Expansion, and Isolation					

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	C AL T	CP AL T	H AL T
Lesson		2.3 Asian Isolation					
Assignment(s)		2.3.a The Maps of the World	30	Y	Y	N	N
		2.3.b A Japaense Cultural Experiene	20	Y	Y	N	N
Live Lab #3		TBD					
Week 6	4	September 28					
Unit Name		Unit 2 - Exploration, Expansion, and Isolation					
Assignment(s)		2.4.a Forum: Sharing Your Cultural Experience	15	y	y	y	y
Formal Assessment		2.4.b Part 2 Quiz	20	y	y	y	y
Live Lab #4		TBD					
Unit Name		Unit 3 - European Monarchs					
Lesson		3.1 Spain's Empire and Absolute Rulers					
Lesson		3.2 France's Empire					
Lesson		3.3 Central Europe's Clashing Monarchs					
Lesson		3.4 Russian Emperors					
Assignment(s)		3.4.a Absolute Monarch Study Guide	30	y	Y	N	N
Week 7	5	October 5					
Unit Name		Unit 3 - European Monarchs					
Assignment(s)		3.4.b Absolute Ruler Campaign Manager (iPad)	40	y	Y	y	y
Assignment(s)		3.5.a Forum: Adopting Culture	15	y	Y	y	y
Lesson		3.6 England's Rulers					
Formal Assessment		3.6.a Part 3 Quiz	20	y	y	y	y
Live Lab #5		TBD					
Week 8	4	October 12					
Unit Name		Unit 4 - New Ideas and Enlightenment					
Lesson		4.1 The Scientific Revolution					
Assignment(s)		4.1.a Evolution of the Scientific Revolution	40	Y	Y	N	N

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	C AL T	CP AL T	H AL T
Week 9	5	October 19					
Unit Name		Unit 4 - New Ideas and Enlightenment					
Lesson		4.2 The Start of the Enlightenment					
Lesson		4.3 The Enlightenment Spreads					
Assignment(s)		4.3.a The Enlightenment's Impact Essay	65	y	Y	N	N
Live Lab #6		TBD					
Week 10	6	October 26					
Unit Name		Unit 4 - New Ideas and Enlightenment					
Formal Assessment		4.3.b Part 4 Quiz	20	y	y	y	y
Quarter 1 Summary							
18 Assignments/Assessments							
# of Alternates							
					16	9	9
	500	Total Points			89%	50%	50%
Week 1	2	11/5/2020 (transition week)					
Unit Name		Unit 5 - The French Revolution					
Lesson		5.1 The French Revolution					
Assignment(s)		5.1.a France's Old Regime	20	y	y	y	y
Live Lab #1		TBD					
Week 2	5	November 9					
Unit Name		Unit 5 - The French Revolution					
Assignment(s)		5.1.b Don't Lose Your Head (iPad)	30	Y	Y	N	N
		5.1.c Revolutionary Highlights	35	Y	Y	N	N
Lesson		5.2 Napoleon Takes Charge					
Live Lab #2		TBD					

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	C AL T	CP AL T	H AL T
Week 3	5	November 16					
Unit Name		Unit 5 - The French Revolution					
Lesson		5.3 The End of Napoleon's Rule					
Assignment(s)		5.3.a Liberator or Conqueror	20	Y	N	N	N
Formal Assessment		5.3.b Part 5 Quiz	20	Y	Y	Y	Y
Unit Name		Unit 6 - Revolutions and Nationalism					
Lesson		6.1 Independence for Latin America					
Assignment(s)		6.1.a Rate My Revolutionary Leader	30	Y	Y	N	N
Live Lab #3		TBD					
Week 4	3	November 23					
Unit Name		Unit 6 - Revolutions and Nationalism					
Lesson		6.2 Revolutions Throughout Europe					
Assignment(s)		6.2.a Les Miserables	30	Y	Y	N	N
Lesson		6.3 The Rise of Nationalism					
Assignment(s)		6.3.a How Did We Get Here?	20	Y	Y	Y	Y
Live Lab #4		Topic TBD					
Week 5	5	November 30					
Unit Name		Unit 6 - Revolutions and Nationalism					
Assignment(s)		6.2.a.Forum: Examining 1800s Art	25	Y	Y	Y	Y
Formal Assessment		6.4.b Part 6 Quiz	20	Y	Y	Y	Y
Live Lab #5		TBD					
Week 6	5	December 7					
Unit Name		Unit 7 - Growing World Powers					
Lesson		7.1 Industrialization Impacts the World					
Assignment(s)		7.1.a A Roll of the Dice	40	Y	Y	N	N
		7.1.b Advances of the 1800s	35	Y	Y	Y	Y
Live Lab #6		TBD					

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	C AL T	CP AL T	H AL T
Week 7	5	December 14					
Unit Name		Unit 7 - Growing World Powers					
Lesson		7.2 Democracy Spreads					
		7.3 Imperialism on Africa					
Assignment(s)		7.3.a Case Study: Nigeria	40	Y	Y	N	N
Live Lab #7		TBD					
Week 8	3	December 21					
Unit Name		Unit 7 - Growing World Powers					
Lesson		7.4 Imperialism Through Middle East & Southeast Asia					
Assignment(s)		7.4.a King of Siam	30	Y	N	N	N
Live Lab #8		TBD					
Week 9	5	January 4					
Unit Name		Unit 7 - Growing World Powers					
Formal Assessment		7.4.b Part 7 Quiz	20	Y	Y	Y	Y
Live Lab #9		TBD					
Week 10	5	January 11					
Unit Name		Unit 8 - Asia					
Lesson		8.1 Chinese Nationalism					
Assignment(s)		8.1.a Toppling China	25	Y	y	y	y
Lesson		8.2 Japanese Modernization					
		8.2.a Crushing Korea's Culture	30	Y	Y	N	N
Formal Assessment		8.2.b Part 8 Quiz	10	y	y	y	y
Live Lab #10		Topic TBD					
Week 11	3	January 19					
Unit Name		Unit 8 - Asia					

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	C AL T	CP AL T	H AL T
Assignment(s)		8.3.a Forum: Crystal Ball	20	Y	Y	Y	Y
		Quarter 2 Summary					
		19 Assignments/Assessments					
		# of Alternates			17	10	10
500		Total Points			89%	53%	53%
		Semester 1 Summary					
		37 Assignments/Assessments					
		# of Alternates			33	19	19
		Total Points	1000		89%	51%	51%
Week 1	4	January 26					
Unit Name		Unit 9 - World War I Breaks Out					
Lesson		9.1 The Build Up to World War I					
Lesson		9.2 The War Engulf's Europe					
Assignment(s)		9.3.a Forum: Selling the War at Home	20	Y	Y	Y	Y
		9.2.b The Reality of War	35	Y	Y	Y	Y
Week 2	5	February 1					
Unit Name		Unit 9 - World War I Breaks Out					
Lesson		9.4 The War Abroad					
Assignment(s)		9.4.a Race in WWI	30	Y	Y	Y	Y
		9.4.b Why Words Matter: Armenia	30	Y	Y	Y	Y
Live Lab #1		TBD					
Week 3	4	February 8					

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	C AL T	CP AL T	H AL T
Unit Name		Unit 9 - World War I Breaks Out					
Lesson		9.5 The End is Just the Beginning					
Lesson		10.1 The Nation Industrializes (W3)					
Formal Assessment		9.5.a Part 9 Quiz	20	Y	Y	Y	Y
Live Lab #2		TBD					
Week 4	4	February 15					
Unit Name		Unit 10 - Shifting Politics					
Lesson		10.1 Revolutions in Russia					
Assignment(s)		10.1.a The French-Bolshevik Connection	30	Y	Y	Y	Y
Formal Assessment		10.1.b Animal Farm (pt. 1) Quiz	35	Y	Y	Y	Y
Lesson		10.2 Civil War in China					
Week 5	5	February 22					
Unit Name		Unit 10 - Shifting Politics					
Lesson		10.3 The Spread of Nationalism					
Assignment(s)		10.3.a Drawing Lines	35	Y	Y	N	N
Formal Assessment		10.3.b Revolutionary Leaders	25	Y	Y	Y	Y
Formal Assessment		10.3.c Part 10 Quiz	15	Y	Y	Y	Y
Live Lab #3		TBD					
Week 6	5	March 1					
Unit Name		Unit 11 - Leading to Another World War					
Lesson		11.1 Lasting Impacts of World War I					
Formal Assessment		11.1.a Animal Farm (pt. 2) Quiz	35	Y	Y	Y	Y
Assignment(s)		11.2.a Forum: Changes Between Wars	20	Y	Y	Y	Y
Week 7	5	March 8					
Unit Name		Unit 11 - Leading to Another World War					
Lesson		11.3 The Spread of Fascism					

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	C AL T	CP AL T	H AL T
Assignment(s)		11.3.a Reporting on Kristallnacht	25	Y	Y	N	N
Lesson		11.4 Aggressive Invasions					
Formal Assessment		11.4.a Part 11 Quiz	15	Y	Y	Y	Y
Live Lab #4		TBD					
Week 8	5	March 15					
Unit Name		Unit 12 - World War II					
Lesson		12.1 Hitler's Blitzkrieg					
Formal Assessment		12.1.a Animal Farm (pt. 3) Quiz	35	y	Y	Y	Y
Lesson		12.2 The Pacific Theater					
Week 9	6	March 22					
Unit Name		Unit 12 - World War II					
Lesson		12.3 The Holocaust					
Assignment(s)		12.3.a Holocaust Exhinbit (iPad)	60	y	Y	Y	Y
Lesson		12.4 Vicotry for the Allied Forces					
Assignment(s)		12.5.a Forum: Truman's Decision	20	y	y	Y	Y
Formal Assessment		12.5.b A British Spy	15	y	y	y	y
Quarter 3 Summary							
18 Assignments/Assessments							
# of Alternates							
					18	16	16
					100%	89%	89%
	500	Total Points					
Week 1	2	3/29/2021 (transition week)					
Unit Name		Unit 13 - Rebuilding After World War II					
Lesson		13.1 From World War II to the Cold War					
Assignment(s)		13.1.a Reporting Live from Yalta	35	y	Y	N	N
Lesson		13.2 The Cold War Impacts Asia					

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	C AL T	CP AL T	H AL T
Assignment(s)		13.2.a A Cambodian Genocide	30	y	Y	Y	Y
Week 2	5	April 5					
Unit Name		Unit 13 - Rebuilding After World War II					
Assignment(s)		13.3.a Forum: War Underground Quiz	15	y	y	Y	Y
Lesson		13.4 The Cold War Cools Off					
Formal Assessment		13.4.a Part 13 Quiz	20	y	y	Y	Y
Week 3	5						
Unit Name		Unit 14 - Emerging New Nations					
Lesson		14.1 Independence in the Subcontinent of India					
Assignment(s)		14.1.a Creating Divisions	35	y	Y	Y	Y
Lesson		14.2 Southeast Asia					
Lesson		14.3 Africa - From Colonies to Nations					
Assignment(s)		14.3.a Geneocides in Emerging Nations	45	y	Y	N	N
Week 4	2	April 19					
Unit Name		Unit 14 - Emerging New Nations					
Lesson		14.4 Conflicts in the Middle East & Central Asia					
Assignment(s)		14.4.a Palestinian-Israeli Conflict	30	y	Y	Y	Y
Formal Assessment		14.4.b Part 14 Quiz	20	y	y	Y	Y
Week 5	5	April 26					
Unit Name		Unit 15 - Modern Democracy Spreads					
Lesson		15.1 Democracies in Latin America					
Assignment(s)		15.1.a Problems Facing the 21st Century: Topic & Thesis Statement	10	y	y	N	N
Lesson		15.2 African Governments					
Assignment(s)		15.2.a Africa's Epidemic	25	y	Y	Y	Y
Lesson		15.3 The End of the Soviet Union					

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	CAL T	CPAL T	HAL T
Assignment(s)		15.3.a Another Brick in the Wall	35	y	Y	N	N
Week 6	5	May 3					
Unit Name		Unit 15 - Modern Democracy Spreads					
Lesson		15.4 Modern China					
Assignment(s)		15.5.a Problems Facing the 21st Century: Gathering Resources Assignment	20	Y	Y	N	N
Week 7	5	May 10					
Unit Name		Unit 15 - Modern Democracy Spreads					
Assignment(s)		15.5.b Problems Facing the 21st Century: Rough Draft	25	Y	Y	N	N
Formal Assessment		15.5.c Part 15 Quiz	20	Y	Y	Y	Y
Unit Name		Unit 16 - From the Renaissance to the Modern World					
Lesson		16.1 Technology and Trade					
Assignment(s)		16.1.a Trade War	35	Y	N	N	N
Week 8	5	May 17					
		KEYSTONE WEEK (No High School Work)					
Week 9	5	May 24					
Unit Name		Unit 16 - From the Renaissance to the Modern World					
Assignment(s)		16.1.b Problems Facing the 21st Century: Final Draft	30	Y	Y	N	N
Lesson		16.2 Modern Human Rights and Conflicts					
Assignment(s)		16.3 Current Events Around the War	25	Y	Y	Y	y
Lesson		16.4 Global Culture					
Assignment(s)		16.4.a Stuxnet	25	Y	Y	N	N
Week 10	4	May 31					
Unit Name		Unit 16 - From the Renaissance to the Modern World					
Assignment(s)		16.4.b Spotting Fake News	20	Y	Y	N	N

	# of Days	2020-2021 School Year - Semester 1	Point Value	Restrictions Set	C AL T	CP AL T	H AL T
		Quarter 4 Summary					
		17 Assignments/Assessments					
		# of Alternates			18	9	9
	500	Total Points			106%	53%	53%
		Semester 2 Summary					
		36 Assignments/Assessments			36	25	25
		# of Alternates			100%	69%	69%
		Total Points	1000				

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	Readability	Standards	LessoYs ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	H ALT
Week 1	August 27												
Unit Name	Unit 1 - The World												
Lesson	(1.1) How geographers look at the world							Y	Y	N	Y	Y	
Assignment(s)	(1.2.a) Why is Geography Important	20	Y	Y	Y	Y		Y					Y
Formal Assessment	(1.1.b) How to Use a Map Quiz	20	Y	Y	Y	Y		Y					Y
Week 2	August 31												
Unit Name	Unit 1 - The World												
Lesson	(1.2) The Physical World							Y	Y	N	Y	Y	
Assignment(s)	(1.2.a) Your Water Footprint	20	Y	Y	Y	Y		Y					Y
Week 3	September 7												
Unit Name	Unit 1 - The World												
Lesson	(1.3) Climates of the Earth							Y	Y	N	Y	Y	
Assignment(s)	(1.3.a) World Climate Patterns- Map	20	Y	Y	Y	Y		Y					Y
Assignment(s)	(1.3.b) Climate change assignment	25	Y	Y	Y	Y		Y					Y
Week 4	September 14												
Unit Name	Unit 1 - The World												
Lesson	(1.4) The Human World							Y	Y	N	Y	Y	
Assignment(s)	(1.4.a) Case Study: Colonization of Africa	30	Y	Y	Y	Y		Y					Y
Formal Assessment	(1.4.b) The World Exam	25	Y	Y	Y	Y		Y					Y
Week 5	September 21												
Unit Name	Unit 2 - The United States and Canada												
Lesson	(2.1) The United States							Y	Y	N	Y	Y	
Assignment(s)	(2.1.a) Human Migration: The United States	35	Y	Y	Y	Y		Y					Y
Assignment(s)	(2.1.b) Population Assignment	20	Y	Y	Y	Y		Y					Y
Assignment(s)	(2.1.c) Physical geography - US/Canada	30	Y	Y	Y	Y		Y					Y
Week 6	September 28												
Unit Name	Unit 2 - The United States and Canada												
Lesson	(2.2) Canada							Y	Y	N	Y	Y	
Assignment(s)	(2.2.a) Case Study: Water Scarcity	30	Y	Y	Y	Y		Y					Y
Formal Assessment	(2.2.b) US/Canada Map Quiz	15	Y	Y	Y	Y		Y					Y
Formal Assessment	(2.2.c) US/Canada Exam	25	Y	Y	Y	Y		Y					Y
Week 7	October 5												
Unit Name	Unit 3 - Latin America												
Lesson	(3.1) Mexico							Y	Y	N	Y	Y	
Assignment(s)	(3.1.a) Latin America: Cultural Diffusion	25	Y	Y	Y	Y		Y					Y
Week 8	October 12												
Unit Name	Unit 3 - Latin America												
Lesson	(3.2) Central America and the Caribbean							Y	Y	N	Y	Y	
Assignment(s)	(3.2.a) Caribbean Tourism	40	Y	Y	Y	Y		Y					Y
Assignment(s)	(3.2.b) Case Study: Haiti and Development	30	Y	Y	Y	Y		Y					Y
Week 9	October 19												
Unit Name	Unit 4 - Concepts of Human Geography												
Lesson	(3.3) South America							Y	Y	N	Y	Y	

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	H ALT
Formal Assessment	(3.3.a) Latin America Map Quiz	15	Y	Y	Y	Y		Y					Y
Lesson	4.3 Central Place Theory and Urban Geography							Y	Y	N	Y	Y	
Assignment(s)	(3.3.b) Languages of South America	20	Y	Y	Y	Y		Y					Y
Assignment(s)	(3.3.c) Rainforest Project	30	Y	Y	Y	Y		Y					Y
Week 10	October 26												
Unit Name	Unit 4 - Concepts of Human Geography												
Formal Assessment	(3.3.d) Latin America Exam	25	Y	Y	Y	Y		Y					Y
Quarter 1 Summary													
20 Assignments/Assessments													
# of Alternates													
				20	20	20							20
	Total Points	500		100%	100%	100%							100%
Week 1	11/5/2020 (transition week)												
Unit Name	Unit 5 - Europe												
Lesson	(4.1) Nordic Countries							Y	Y	N	Y	Y	
Assignment(s)	(4.1.b) Human migration: The Vikings	40	Y	Y	Y	Y		Y					Y
Lesson	(4.2) Western Europe							Y	Y	N	Y	Y	
Assignment(s)	(4.2.a) Guest Workers	30	Y	Y	Y	Y		Y					Y
Week 2	November 9												
Unit Name	Unit 5 - Europe												
Assignment(s)	(4.2.b) Non Government Organizations	25	Y	Y	Y	Y		Y					Y
Lesson	(4.3) Southern Europe							Y	Y	N	Y	Y	
Assignment(s)	(4.3.a) Case Study: Effectiveness of the European Union	40	Y	Y	Y	Y		Y					Y
Week 3	November 16												
Unit Name	Unit 5 - Europe												
Formal Assessment	(4.3.b) European Union Exam	20	Y	Y	Y	Y		Y					Y
Week 4	November 23												
Unit Name	Unit 5 - Europe												
Lesson	(4.4) Eastern Europe							Y	Y	N	Y	Y	
Assignment(s)	(4.4.a) Geopolitics in Eastern Europe	50	Y	Y	Y	Y		Y					Y
Week 5	November 30												
Unit Name	Unit 5 - Europe												
Assignment(s)	(4.4.b) Europe Cultural Survey	40	Y	Y	Y	Y		Y					Y
Formal Assessment	(4.5.a) Europe Map Quiz	20	Y	Y	Y	Y		Y					Y
Week 6	December 7												
Unit Name	Unit 6 - Central Asia and the Middle East												
Formal Assessment	(4.5.b) Europe Exam	25	Y	Y	Y	Y		Y					Y
Lesson	(5.1) Central Asia							Y	Y	N	Y	Y	
Assignment(s)	(5.1.a) Case Study: Kazakhstan Nuclear Crisis	40	Y	Y	Y	Y		Y					Y
Week 7	December 14												

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	Readability	Standards	LessoYs ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	H ALT
Unit Name	Unit 6 - Central Asia and the Middle East												
Lesson	(5.2) The Middle East							Y	Y	N	Y	Y	
Assignment(s)	(5.2.a) Sunni Shia Conflict	30	Y	Y	Y	Y		Y					Y
Lesson	(5.3) Eastern Mediterranean							Y	Y	N	Y	Y	
Assignment(s)	(5.3.a) The Israeli Palestine Conflict	30	Y	Y	Y	Y		Y					Y
Week 8	December 21												
Unit Name	Unit 6 - Central Asia and the Middle East												
Assignment(s)	(5.3.b) Current Events	35	Y	Y	Y	Y		Y					Y
Week 9	January 4												
Unit Name	Unit 6 - Central Asia and the Middle East												
Lesson	(5.4) Arabian Peninsula							Y	Y	N	Y	Y	
Assignment(s)	(5.4.a) Natural Resources Infographic	30	Y	Y	Y	Y		Y					Y
Formal Assessment	(5.4.b) Central Asia and the Middle East Map Quiz	20	Y	Y	Y	Y		Y					Y
Formal Assessment	(5.4.c) Central Asia and the Middle East Exam	25	Y	Y	Y	Y		Y					Y
Week 10	January 11												
Quarter 2 Summary													
16 Assignments/Assessments													
# of Alternates													
				16	16	16							16
		500		100%	100%	100%							100%
Semester 2 Summary													
36 Assignments/Assessments													
# of Alternates													
				36	36	36							36
		1000		100%	100%	100%							100%
Week 1	January 26												
Unit Name	Unit 6 - Africa												
Lesson	(6.1) North Africa							Y	Y	N	Y	Y	
Formal Assessment	(6.1.a) North Africa Map Quiz	20	Y	Y	Y	Y		Y					Y
Week 2	February 1												
Unit Name	Unit 6 - Africa												
Assignment(s)	(6.1.b) Case Study: Arab Spring	30	Y	Y	Y	Y		Y					Y
Formal Assessment	(6.1.c) North Africa Exam	10	Y	Y	Y	Y		Y					Y
Week 3	February 8												
Unit Name	Unit 6 - Africa												
Lesson	(6.2) East Africa							Y	Y	N	Y	Y	
Assignment(s)	(6.2.a) Impact of Ethiopian Dam	35	Y	Y	Y	Y		Y					Y
Week 4	February 15												
Unit Name	Unit 6 - Africa												
Lesson	(6.3) West Africa							Y	Y	N	Y	Y	

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	Readability	Standards	LessoYs ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	H ALT	
Assignment(s)	(6.3.a) Africa Cultural Survey	40	Y	Y	Y	Y		Y					Y	
Assignment(s)	(RP.1.a) Research Paper: Topic Selection	20	Y	Y	Y	Y		Y					Y	
Week 5	February 22													
Unit Name	Unit 6 - Africa													
Lesson	(6.4) Central Africa							Y	Y	N	Y	Y		
Assignment(s)	(6.4.a) Illegal Poaching	30	Y	Y	Y	Y		Y					Y	
Assignment(s)	(RP.2.a) Research Paper: Topic Exploration	30	Y	Y	Y	Y		Y					Y	
Week 6	March 1													
Unit Name	Unit 6 - Africa													
Lesson	(6.5) Southern Africa							Y	Y	N	Y	Y		
Formal Assessment	(6.5.a) Sub-Saharan Africa Map Quiz	20	Y	Y	Y	Y		Y					Y	
Formal Assessment	(6.5.b) Sub-Saharan Africa Exam	15	Y	Y	Y	Y		Y					Y	
Assignment(s)	(RP.3.a) Research Paper: Gathering Resources	40	Y	Y	Y	Y		Y					Y	
Week 7	March 8													
Unit Name	Unit 7 - South Asia													
Lesson	(7.1) India							Y	Y	N	Y	Y		
Assignment(s)	(7.1.a) Case Study: Kashmir Conflict	40	Y	Y	Y	Y		Y					Y	
Assignment(s)	(RP.4.a) Research Paper: Rough Draft	40	Y	Y	Y	Y		Y					Y	
Week 8	March 15													
Unit Name	Unit 7 - South Asia													
Assignment(s)	(7.1.b) Treatment of Women in India	25	Y	Y	Y	Y							Y	
Lesson	(7.2) Pakistan and Bangladesh							Y	Y	N	Y	Y		
Assignment(s)	(7.2.a) Environment PSA	30	Y	Y	Y	Y		Y					Y	
Week 9	March 22													
Unit Name	Unit 7 - South Asia													
Assignment(s)	(RP.5.a) Research Paper: Final Paper	40	Y	Y	Y	Y		Y					Y	
Week 9	March 22													
Unit Name	Unit 7 - South Asia													
Lesson	(7.3) Bhutan, Maldives, Nepal, and Sri Lanka							Y	Y	N	Y	Y		
Formal Assessment	(7.3.a) Indian Subcontinent Map Quiz	20	Y	Y	Y	Y		Y					Y	
Formal Assessment	(7.3.b) South Asia Exam	15	Y	Y	Y	Y		Y					Y	
Quarter 3 Summary														
16 Assignments/Assessments														
# of Alternates														
				16	16	16								16
				100%	100%	100%								100%
		Total Points	500											
Week 1	3/29/2021 (transition week)													
Unit Name	Unit 8 - East Asia													
Lesson	(8.1) China and Mongolia							Y	Y	N	Y	Y		
Assignment(s)	(8.1.a) Tensions in Taiwan	25	Y	Y	Y	Y		Y					Y	
Assignment(s)	(8.1.b) China's One Child Policy	30	Y	Y	Y	Y		Y					Y	

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	Readability	Standards	LessoYs ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	H ALT
Week 2	April 5												
Unit Name	Unit 8 - East Asia												
Lesson	(8.2) Japan							Y	Y	N	Y	Y	
Assignment(s)	(8.2.a) Plan My Trip: China and Japan	40	Y	Y	Y	Y		Y					Y
Assignment(s)	(8.2.b) Japan's Shifting Population	30	Y	Y	Y	Y		Y					Y
Week 3	April 12												
Unit Name	Unit 8 - East Asia												
Lesson	(8.3) North Korea and South Korea							Y	Y	N	Y	Y	
Assignment(s)	(8.3.a) East Asia Travel Destinations	35	Y	Y	Y	Y		Y					Y
Formal Assessment	(8.3.b) East Asia Subcontinent Map Quiz	20	Y	Y	Y	Y		Y					Y
Formal Assessment	(8.3.c) East Asia Exam	25	Y	Y	Y	Y		Y					Y
Week 4	April 19												
Unit Name	Unit 9 - Southeast Asia												
Lesson	(9.1) Southeast Asia							Y	Y	N	Y	Y	
Assignment(s)	(9.1.a) Southeast Asia's Sinking Cities	25	Y	Y	Y	Y		Y					Y
Assignment(s)	(9.1.b) Southeast Asia Travel Destinations	25	Y	Y	Y	Y		Y					Y
Week 5	April 26												
Unit Name	Unit 9 - Southeast Asia												
Assignment(s)	(9.1.c) Ring of Fire	25	Y	Y	Y	Y		Y					Y
Assignment(s)	(9.1.d) Case Study: Indonesia Emerging Markets	40	Y	Y	Y	Y		Y					Y
Week 6	May 3												
Unit Name	Unit 9 - Southeast Asia												
Lesson	(9.2) Australia and New Zealand							Y	Y	N	Y	Y	
Assignment(s)	(9.2.a) Plan My Trip: Australia and New Zealand	40	Y	Y	Y	Y		Y					Y
Assignment(s)	(9.2.b) Human Migration Exhibit	30	Y	Y	Y	Y		Y					Y
Week 7	May 10												
Unit Name	Unit 9 - Southeast Asia												
Lesson	(9.3) Oceania							Y	Y	N	Y	Y	
Formal Assessment	(9.3.a) Southeast Asia and Pacific Map Quiz	20	Y	Y	Y	Y		Y					Y
Formal Assessment	(9.3.b) Southeast Asia and Pacific Exam	25	Y	Y	Y	Y		Y					Y
Week 8	May 17												
	KEYSTONE WEEK (No High School Work)												
Week 9	May 24												
Unit Name	Unit 10: Antarctica												
Lesson	(10.1) Antarctica							Y	Y	N	Y	Y	
Assignment(s)	(10.1.a) Case Study: Antarctica and Scientific Research	40	Y	Y	Y	Y		Y					Y
Assignment(s)	(10.1.b) Explore Antarctica	25	Y	Y	Y	Y		Y					Y
Week 10	May 31												
	Quarter 4 Summary												
	17 Assignments/Assessments												
	# of Alternates			17	17	17							
	Total Points	500		100%	100%	100%							

	2023-2024 School Year	Point Value	Restrictions Set	C ALT	CP ALT	H ALT	Readability	Standards	Lessons ADA	Videos w/ Questions	Updated Mix Practice	Interactive in Lesson	H ALT
	Semester 2 Summary												
	33 Assignments/Assessments												
	# of Alternates			33	33	33							
	Total Points	1000		100%	100%	100%							

Professional Development on Designated 21CCCS Calendar Day 2023-24					
Date	Time	Audience	Topic	Organizer	Special Notations
8/7/2023	Full Day	New Teachers	New Teacher Orientation	DCI, DSPED, Principals	
8/8/2023	Full Day	New Teachers	New Teacher Orientation	DCI, DSPED, Principals	
8/9/2023	Full Day	New Teachers	New Teacher Orientation	DCI, DSPED, Principals	*dept heads could be participating in Infinite Campus training in the afternoon
8/14/2023	Full Day	All Faculty	Back to School - Infinite Campus	DCI, DSPED, Principals	
8/15/2023	Full Day	All Staff	Back to School - Threat Assessment, Emergencies - Attendance	DCI, DSPED, Principals	
8/16/2023	Full Day	All Faculty	Back to School	DCI, DSPED, Principals	
8/21/2023	Full Day	All Faculty	Back to School	DCI, DSPED, Principals	
8/22/2023	Full Day	All Staff	Back to School - Mandated Reporting, Homelessness, SAP (Student Supports) - CSI & Title Programs - Safety Drills	DCI, DSPED, Principals	
9/8/2023	PM	Instructional Only	Mini-PD Tech Tool Sessions & Team Building Time	DCI	
9/22/2023	Full Day	All Faculty	Safety Care Basics - AM	CCIU & Monica Frank	
		Instructional Only	Curriculum Development - PM	Nora & Content Developers	
10/17/2023	PM	Instructional Only	Structured Literacy	Nora, Jackie, & CCIU	
12/12/2023	PM	All Faculty	Educator Well-being Understanding Student Behavior	DCI & Thom Stecher	
2/16/2023	Full Day		TBD		
3/5/2023	PM	All Faculty	Trauma Informed Practices Developmental Relationships Framework	DCI & Thom Stecher	
4/4/2023	PM		TBD		
Ongoing In-House Professional Development					
Date(s)	Time	Audience	Topic	Organizer	Special Notations
1st Wednesday's October-May	8:30-9:30	Instructional Only	Mini-Pd sessions based upon teacher survey data	Principals	
2nd Wednesday's October-May	7:30-9:30	Instructional Only	Teacher Collaboration & Progress Monitoring		
3rd Wednesday's October-May	7:30-9:30	Instructional Only	Assessment & Equity (designated months)	Administrative Team & Assessment Core Team	In consultation with Solution Tree
4th Wednesday's October-May	7:30-9:30	Instructional Only	Book Study - Crisis of Engagement	Administrative Team	

Audience Types & Eligible Departments

All Faculty: Regular Ed Teachers, Special Education Teachers, Counselors, Content Developers, TAs, Nurse, Social Worker, ISD

Instructional Only: Regular Ed Teachers, Special Education Teachers (and others as needed)

All Staff: All 21CCCS employees



Mentor/Mentee Handbook

MISSION

To foster a student-centered experience that inspires and empowers our learners through engaging curriculum facilitated by supportive educators to develop the whole individual.

VISION

To continually enhance our flexible environment in support of all students' academic, social, and emotional growth using innovative approaches to learning in preparation for their future aspirations.

CORE VALUES

21CCCS...

- Commits to keeping the needs of all students at the center of decision-making.
- Understands the need all students have to feel safe, respected, and free from judgment in order to achieve their personal best.
- Engages with stakeholders vested in the academic, social, and emotional growth of students.
- Develops multiple academic pathways to maximize student potential and meet state requirements.
- Believes a high-quality learning environment is grounded in multidisciplinary teamwork focused on advancing our mission and vision.

TABLE OF CONTENTS

Introduction	4
What to Expect: Mentors, Department Heads, & Principal	5
Parent & Guardian Communication Tips	6

Introduction

The supervisor will assign the newly hired teacher with an appropriate experienced teacher for the mentoring process. The role of the teacher mentor is to guide and support the new teacher through the induction period. Newly hired teachers go through a two-year mentoring program that pairs them with experienced cyber teachers. New 21CCCS teachers who have already completed a state-approved induction program and can provide evidence of such to Human Resources will participate in a one-year mentoring program unless otherwise determined by the Administration.

What are the benefits for the Mentee?

- Orientation to the building and technology
- Support in the transition to a cyber environment
- Assistance with the teaching assignment
- Guidance in dealing with discipline and classroom management issues
- Help with teaching strategies and skills
- Assistance in learning the “culture” of the school

What are the benefits for the Mentor?

- Satisfaction of providing needed assistance and guidance
- Opportunity to share professional expertise
- Renewal of your commitment to the educational process
- A leadership opportunity in supporting newly hired teachers
- A means to “make a difference”

What to Expect from Your Mentor:

- Encourage professionalism and serve as a role model
- Help develop and implement systems for grading, communication, and classroom management
- Share lesson plans and ideas to enhance Live Labs
- Foster collaboration with colleagues
- Observe your classes and let you observe theirs
- Help locate materials and resources
- Present ideas, ask for feedback, and implement suggestions
- Assist with understanding procedures and policies
- Provide guidance for dealing with students & guardians
- Provide emotional support



Your Department Chair Will:



- Be a resource and support
- Spend time with new teachers, visit their classrooms, and look at their lesson plans
- Plan time for department collaboration
- Give support with instructional resources
- Provide support in parent teacher conferences
- Advocate for teachers and students

Your Principal Will:

- Spend time with new teachers, visit their classrooms, and conduct observations
- Be available for individual conferences
- Provide for professional development opportunities
- Make decisions in the best interest of the student
- Encourage collaboration and positive engagement with families
- Create a positive learning environment
- Help navigate difficult situations

WORKING WITH PARENTS & GUARDIANS

Helpful Tips

- Be proactive and communicate often with parents and guardians in order to establish a positive rapport
- Consider writing a weekly newsletter or maintain a webpage on classroom learning and activities
- Let parents and guardians know how they can reinforce classroom learning at home
- Address any concerns head on and early; consult with principal in advance for support
- Hold a conference as needed
- Respond to emails and calls within 24 hours
- Share school events and activities



MENTEE RESPONSIBILITIES

YEAR 1

- Meet with mentor at least 30 minutes each week and maintain a log of the sessions topics.
- Attend a monthly meeting with mentor.
- Observe veteran teachers once per semester during Live Lab.
- Complete bi-weekly self reflection form before each meeting.
- Submit this completed handbook to your supervisor prior to the end of the year.

YEAR 2

- Meet with mentor at least 30 minutes bi-weekly and maintain a log of the session topics.
- Attend a monthly meeting with mentor.
- Observe veteran teachers once per semester during Live Lab.
- Complete monthly self reflection form before each meeting.
- Submit the completed handbook and present reflection to your supervisor and mentor prior to the end of the year.

Induction Requirements

At the end of the mentoring program, mentees prepare a presentation for administration detailing their growth in online teaching skills and their plans for the future at the school. Teachers must also create a professional portfolio based upon the Danielson Framework for Effective Educators which is due at the time of the presentation.

Portfolios

Portfolios should be divided into Danielson's four domains: Planning and Preparation, The Classroom Environment, Instruction, Professionalism. Within each domain, 8-10 artifacts are expected. Examples of items to include in each section are as follows:

Domain 1:

- Differentiated lesson plans, accommodations for students with special needs, an inventory of students' interests and other information, student data used to determine instructional strategies, internet resources, guest speakers, instructional materials, curriculum maps, activities that require higher order thinking, a variety of assessment types, incorporation of technology.

Domain 2:

- High quality student work, recognition of student efforts, efficient schedule of daily/weekly routines.

Domain 3:

- **Examples of excellent work as an Academic Advisor (reaching individual students, etc.).**

Domain 4:

- Written self-reflections about lessons/interactions, logs of student/parent contacts, evidence of timely grading, attendance at or organization of extra/co- curricular activities, emails to/from families, PLC participation, collaboration with cohort and departmental contributions, professional development (staff meeting presentations, workshops, conferences, online collaboration, blogs, etc.), committee membership.

Presentations

Who must initiate/coordinate the mentee's presentation?

The teacher's mentor must initiate this process by emailing the Director of Curriculum at least 30 calendar days prior to the presentation.

When must the presentation take place?

The presentation must take place within 30 calendar days of the end of the mentee's induction process. If the inductee does not complete the presentation within 30 days of the end of the induction process, the inductee must schedule a meeting with the Director of Education to provide a reason. Administration has the authority to extend the induction period if necessary.

What happens if the teacher's two-year anniversary falls at the conclusion of the school year?

In this scenario, the teacher should plan to present either over the summer or within the first 30 days of the next school year, based upon the teacher's preference and the availability of audience members.

What is required?

A 20-minute presentation to the CEO, Director of Curriculum, Principal, and Mentor reviewing each of the four components of the portfolio (4-5 minutes per domain), making sure to address each of the following questions:

1. How has the teacher used data to drive instruction? Give examples.
2. What was the teacher's students' pass/fail rate in all of the classes he/she taught during the most recent school year? As a Learning Coach, what efforts did the teacher make to retain students?
3. What activities/events/clubs has the teacher led or attended during the past two school years?
4. What professional growth has the teacher initiated or participated in during the past two years?
5. How does the teacher plan to continue to grow professionally and contribute to 21CCCS?
6. How has the teacher met the learning needs of individual students?

MENTOR RESPONSIBILITIES

YEAR 1

- Meet with mentee at least 30 minutes each week and maintain a log of the session topics.
- Lead monthly mentee meeting.
- Review checklist and assist new teacher with any additional needs.
- Observe mentee once per semester during Live Lab.
- Review bi-weekly self reflection form with mentee.

YEAR 2

- Meet with mentee at least 30 minutes bi-weekly and maintain a log of the session topics.
- Lead monthly mentee meeting.
- Assist new teacher with any needs or new initiatives.
- Review monthly self reflection form with mentee.

Mentor/Mentee Checklist - [google sheet that forces copy](#)

The purpose of this checklist is to provide a list of items to review within the first year. The items are in no particular order.

Topic	Mentor Initials	Mentee Initials	Review Date
Moodle			
Gradebook management			
Student view			
Progress bar			
Suggested due dates			
Checking grouping			
Pulling a roster			
Embedding Turn it In into an assignment			
Checking activity logs			
Adding a page			
Parent portal			
Saving feedback			
Infinite Campus			
Relevant sections			
Finding student demographics			
Basic exports			
Logging communication			
Processes & Procedures			
Attendance procedures			
Lesson plan expectations			
Grading & feedback			
Tutoring invitations			
Emails for LiveLabs and follow-up emails with link to resource			
Creating alternate assignments			
AAs: Creating a plans, tracking them, etc.			
Filling out TIEPs			

Topic	Mentor Initials	Mentee Initials	Review Date
Exemptions			
Student discipline			
VO & EVO Expectations			
Emergency/Crisis Information			
Frontline for Evaluations & PD			
Employee portal for absences & reporting			
Forms: HR Drive			
Parent/teacher conferences			
Technology			
Telephone: Voicemail & Messages			
Webex app			
Gmail basics: signature & out of office			
Gmail features			
Google Calendar			
Google Drive			
Google Chrome (bookmarks)			
Jigsaw			
Screenshare with iPad			
Uploading a recording in Panopta			
Remind app			
Screenflow basics			
Picktochart/Canva			
PD Website: Nearpod, Gimkit, Formative, EdPuzzle			
Accessing & Using Data			
Moodle			
IXL			
PSSA & Keystone data			
PVAAS prediction charts			
Linkit			

Topic	Mentor Initials	Mentee Initials	Review Date
Policies			
School Board Policies [Board Docs]			
Teacher Handbook			
Teacher Expectations			
Student/Parent Handbook			
Professional Development			
Apple Teacher (complete by end of year 1)			
New Teacher PD Series - Year 1			
Frontline Roster & Sign-in Sheet for Each Session			
New Teacher PD Series - Year 2			
Frontline Roster & Sign-in Sheet for Each Session			
Working from Home			
Webex app operational			
Second monitor at home			
Forms			
<u>Mentee Observation Forms, Self Reflection, and Feedback</u>			
<u>Mentor Observation Forms and Feedback</u>			



Onboarding and Training

21st Century Cyber Charter School has a two-week onboarding process for all employees. The process includes mandated trainings as well as trainings focused on specific duties and responsibilities related to the job requirements for each position's job description. The onboarding process contains several components that ensure staff members are equipped to fulfill their daily duties and responsibilities.

During the first few days staff members are provided with an Orientation and Introduction to 21CCCS's culture, values, and mission. At this time staff members are formally welcomed to 21st Century Cyber Charter School by the CEO, immediate supervisor, or the Human Resource Department. Staff also receive their job description, benefits package, procedures, and equipment they will need to complete their job responsibilities.

All employees participate in mandated trainings such as:

- Safe to Say
- AED (Automated External Defibrillators)
- Bloodborne Pathogen Exposure Prevention
- FERPA: Confidentiality of Records
- HIPPA Overview
- Medication Administration: Epinephrine Auto-Injectors
- Sexual Harassment: Staff-to-Staff
- Sexual Harassment: Student Issues & Response
- Sexual Misconduct: Staff-to- Student
- PA Act 126- Part 1: Chld Abuse and Mandatiry Reporting





- PA Act 126- Part 2: Education Discipline Act, Secual Misconduct and Maintaing Professional Boundaries
- Youth Suicide: Awareness, Prevention and Postvention

Employees are also receive job specific trainings that are detailed trainings on the specific responsibilities outlined in each employee’s job description. For example, teachers may be trained on the school’s curriculum, teaching methods, educational technology, and technology integration.

Staff members may also be provided with a mentor. The mentor is responsible for providing ongoing support and guidance as they acclimate to their roles.

All new staff members have a 30, 60, 90 day review and an end of the year evaluation. This provides the employee with feedback in areas of strengths as well as areas that may require additional trainings or support.

The following pages contain s sample schedule for onboarding of an administrator.





Training Schedule Administrative Project Coordinator

Monday August 28, 2023

Time	Content	Location	With
7:30AM - 8:00 AM	Welcome	Matt's Office	Dr. Flannery
8:00 AM - 9:30 AM	Tech Items - Gmail, WebEx, Laptop, SIS	Tech	Josh
9:30 AM - 10:00 AM	Facilities	Bryan Collazo's Office	Bryan C.
10:00 AM -11:00 AM	School Overview	Monica's Office	Monica Frank
11:00 AM- 11:30 AM	Set up office	On Own	
11:30 AM - 12:00 PM	Lunch	Own	
12:00 PM - 1:00 PM	New Employee HR Orientation	Karis Lane	Karis Lane
1:00 PM - 2:00 PM	Safe2Say Training	On Own	EdPuzzle Link
2:00 PM - 3:30 PM	Safe Schools Training (As Assigned)	On Own	





**Tuesday
August 29, 2023**

Time	Content	Location	With
7:30:00 AM - 10:00 AM	Orientation	Orientation VO	Log in and observe Orientation
10:00 AM - 11:00AM	Safe Schools Training (As Assigned)	On Own	
11:00 AM - 12:00 PM	Special Education at 21CCCS (How Sped operate introduction to sped staff, SIS SPED records)	Nancy's Office	Nancy Giagnacova
12:00 PM - 12:30 PM	Lunch	Own	
12:30 AM - 2:00PM	(New Supervisors only)	HR Office	Karis Lane
	Employee Portal - supervisor access/responsibilities		
	Frontline Professional Growth - Supervisor access/responsibilities		
	Frontline Applitrack - Supervisor access/responsibilities (To be re-scheduled)		
	HR Material Review		
	Overview for Prospective Students		Overview for Prospective Students
2:00PM-3:30PM	Overview for Prospective Families	On Own	Overview for





[Prospective Families](#)

Wednesday August 30, 2023

Time	Content	Location	With
7:30 AM - 8:30 AM	30/60/90, Evaluations	Matt's Office	Dr. Flannery
8:30AM - 9:00AM	Safe Schools Training Modules (As Assigned)	On Own	
9:00AM - 10:00AM	Moodle Overview	Tech Conference Room	ISD: Jill Shomper
10:00AM - 11:30AM	Safe Schools Training Modules (As Assigned)	On Own	
11:30AM - 12:00PM	School Events	WebEx Link	Kelly Sherbondy
12:00PM - 12:30PM	Lunch	On Own	
12:30PM - 1:30PM	PT Teaching Assistant Overview	Melody's Office & WebEx Link	Melody/Kelly
2:00PM - 3:30 PM	Title I Overview	Erika's Office	Erika





Thursday 8/31/2023

Time	Content	Location	With
7:30AM - 9:30AM	Student Information System (Filemaker/Infinite Campus)	Tech	On Own/Alex Moscowitch
9:30AM - 11:00 AM	Read Curriculum Audit Report	On Own	On Own
11:00 AM - 12:00 PM	Title 1 Meeting	Link	Erika Laidlaw
12:00 PM - 12:30 PM	Lunch	On Own	
12:30PM - 3:30PM	Read through CSI plan and Title application	on Own	

Friday 9/1/2023

Time	Content	Location	With
7:30AM - 8:30AM	Review information	On Own	-





8:30AM - 9:30AM	Department Head Meeting	Dividable Training Room	Erika
9:30AM - 11:30 AM	Testing Overview	Sanna's Office	Julie/Sanna
11:30 AM - 12:00 PM	Lunch	On Own	
12:00PM - 3:30 PM	Read current Charter and Comprehensive Plan	On Own	

Tuesday 9/5/2023

Time	Content	Location	With
7:30AM - 8:30AM	High School Overview	Monica's Office	Monica
8:30AM - 9:30AM	Dual Enrollment/CTE Pilot	Webx link	Monica
9:30AM - 11:30 AM	Review Prior Information	On Own	
11:30 AM - 12:00 PM	Lunch	On Own	
12:00PM - 1:00 PM	Title Discussion	Nora's Office	Nora
1:00PM - 3:30 PM	Title Discussion and Middle School Overview	Erika's Office	Erika





Wednesday 9/6/2023

Time	Content	Location	With
7:30AM - 9:30AM	Wednesday Morning sessions		
9:30AM - 10:30 AM	EL Funding	Erika's Office	Erika
10:30 AM-11:30 AM	Homelessness Grant	Ashley's Office	Ashley/Allison
11:30 AM - 12:00 PM	Lunch	On Own	
12:00PM - 1:00 PM	Ready to Learn Grant	Monica's Office	Monica
1:00-2:00 PM	Curriculum & Induction	Nora's Office	Nora
2:00PM - 3:30 PM	Review Information	On Own	





Thursday 9/7/2023

Time	Content	Location	With
7:30AM - 8:30AM	Legal Training Edpuzzle	On Own	EdPuzzle Link
8:30AM - 10:30AM	Review of information	On Own	
10:30 AM-11:30 AM	Round table to answer questions	Board Room	Dr. Flannery, Monica, Erika, and Nora
11:30 AM - 12:00 PM	Lunch	On Own	
12:00PM - 1:00 PM	CSI Discussion	Monica's Office	Monica/Nora
1:00PM - 2:00 PM	Review of Information	on Own	
2:00 PM - 3:00 PM	Title Discussion	Nora's Office	Nora

Friday 9/8/2023

Time	Content	Location	With
7:30AM - 9:30AM	Safe Schools Training (As Assigned)	On Own	
9:30AM - 10:30 AM	Attendance	Erika's Office	Erika
10:30 AM-11:30 AM	Orientation Overview	Monica's Office	Nora or Monica
11:30 AM - 12:00 PM	Lunch	On Own	
12:30PM - 1:00 PM	Budget Discussion	Loree's Office	Loree
1:00PM - 3:30 PM	Safe Schools Training (As Assigned)	On Own	



LastName	FirstName	JobTitle	Email	Start_Date	ActivityTitle	Submission_Date	ApprovalStatus	Building	FORM_EvalStatus	ACTIVITY_EvalStatus	Purposes
Alexis	Maria	Teacher	malexis@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/12/2023	Act 48 Upload
Andrulewich	Lauren	School Counselor	landrulewich@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Bell	Alyssa	Teacher- Science	abell@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Beyer	Rebecca	Teacher	rbeyer@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Bugay	John	Science Teacher	jbugay@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Approved In Progress	HIGH SCHOOL	None	Incomplete	Act 48 Upload
Chamberlain	Susan	English Teacher	schamberlain@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Chu	Peicheng	World Language	pchu@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/22/2023	Act 48 Upload
Cooke	Ashley	School Counselor	acooke@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/16/2023	Act 48 Upload
Copenhaver	Alex	Teacher - Math	acopenhaver@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Copper	Paige	English Teacher - Temp	pcopper@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Cronin	Robert	Biology Teacher	ccronin@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Dayan	Brandon	Teacher- Social Studies	bdayan@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/12/2023	Act 48 Upload
Delaney	Cathleen	Teacher - Social Studies	cdelaney@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
DeRita	Jacalyn	Part-Time Teaching Assistant	jderita@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/14/2023	Act 48 Upload
Dickinson	Mark	Teacher	mdickinson@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/12/2023	Act 48 Upload
Donnelly	Brian	Instructional Content Developer	bdonnelly2@gmail.com	9/8/2023	September 8, 2023	9/6/2023	Completed	Developers	None	Complete : 09/08/2023	Act 48 Upload
Douglas	Lauren	Teacher	ldouglas@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/12/2023	Act 48 Upload
Driscoll	James	Social Studies Teacher	jdriscoll@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Approved In Progress	HIGH SCHOOL	None	Incomplete	Act 48 Upload
Duffy	Victoria	Teacher	vhevener@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/12/2023	Act 48 Upload
Elder	Laura	Teacher	lelder@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Approved In Progress	HIGH SCHOOL	None	Incomplete	Act 48 Upload
Ellsworth	Amy	Teacher	aellsworth@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Farrell	Kristi	Middle School Teacher	kfarrell@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Approved In Progress	MIDDLE SCHOOL	None	Incomplete	Act 48 Upload
Faunce	Jill	Teaching Assistant	jfaunce@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Approved In Progress	Teaching Assistants	None	Incomplete	Act 48 Upload
Fiolo-Miller	Jennifer	Teacher	jfiolomiller@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/22/2023	Act 48 Upload
Furrer	Aubree	Teacher	afurrer@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Approved In Progress	HIGH SCHOOL	None	Incomplete	Act 48 Upload
Galette	Steven	Teacher	SGalette@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Geller	Kimberly	Teacher	kgeller@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/22/2023	Act 48 Upload
Giandonato	Mary Beth	School Counselor	mgianonato@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Gibb	Darren	Social Studies Teacher	Dgibb@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Gibson	Emily	Teacher	egibson@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/11/2023	Act 48 Upload
Griffin	Katelyn	Teacher - English	kgriffin@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/12/2023	Act 48 Upload
Grobman	Jodi	Teacher	jgrobman@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/11/2023	Act 48 Upload
Hammond	Jessica	Teacher	jhammond@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/12/2023	Act 48 Upload
Hanson	Ruth	Science Teacher	rhanson@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/12/2023	Act 48 Upload
Harris	Steven	Teacher- Special Education	sharris@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/13/2023	Act 48 Upload
Hartshaw	Eileen	Teaching Assistant	ehartshaw@21cccs.org	9/8/2023	September 8, 2023	9/7/2023	Approved In Progress	MIDDLE SCHOOL	None	Incomplete	Act 48 Upload
Heleniak	Dana	Teacher	dheleniak@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/11/2023	Act 48 Upload
Jefferis	Sarah	Art Teacher	sjefferis@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Approved In Progress	HIGH SCHOOL	None	Incomplete	Act 48 Upload
Jimenez	Elinore	Teacher- Spanish	ejimenez@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/12/2023	Act 48 Upload
Kinsch	Matthew	Teacher	mkinsch@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Approved In Progress	MIDDLE SCHOOL	None	Incomplete	Act 48 Upload
Kreiser	Galen	Teacher	gkreiser@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/11/2023	Act 48 Upload
Laidlaw	Erika	Middle School Principal	elaidlaw@21cccs.org	9/8/2023	September 8, 2023	9/7/2023	Completed	Principals	None	Incomplete	Act 48 Upload
Lion	Judy	Teacher	jlion@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Approved In Progress	HIGH SCHOOL	None	Incomplete	Act 48 Upload
Livesey	Rachel	English Content Developer	rlivesey@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	Developers	None	Incomplete	Act 48 Upload
Maloney	Julie	Teacher	jmaloney@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Mancini	Jason	Teaching Assistant	jmancini@21cccs.org	9/8/2023	September 8, 2023	9/7/2023	Completed	Special Ed TA	None	Complete : 09/08/2023	Act 48 Upload
McCoy	Sanna	School Counselor	smccoy@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Dropped	Under Principal- Nora Wheeler	None	Incomplete	Act 48 Upload
Meyer	Michael	Teacher	MMeyer@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/11/2023	Act 48 Upload
Michener	Lauren	Learning Coach - Technology	lmichener@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	Tech Coach	None	Complete : 09/15/2023	Act 48 Upload
Miller	Trisha	Teacher	tmiller@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/11/2023	Act 48 Upload
Moynihan	Lisa	School Counselor	lmoynihan@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/11/2023	Act 48 Upload
Mullins	Colleen	Teacher	cmullins@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Approved In Progress	MIDDLE SCHOOL	None	Incomplete	Act 48 Upload
Murray	Allan	Health/PE Teacher	amurray@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	HIGH SCHOOL	None	Incomplete	Act 48 Upload
Rapp	Terri	Instructional Content Developer PT	terapp@21cccs.org	9/8/2023	September 8, 2023	9/15/2023	Completed	Developers	None	Incomplete	Act 48 Upload
Reid	Lindsay	ISD Tech Developer	lreid@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	Special Ed TA	None	Complete : 09/15/2023	Act 48 Upload
Shank	Emily	Developer	EShank@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	Developers	None	Complete : 09/11/2023	Act 48 Upload
Sherbondy	Kelly	Assistant Principal	ksherbondy@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	Administration	None	Incomplete	Act 48 Upload
Smith	Matthew S	Teacher - Health/PE	mssmith@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	Under Principal- Nora Wheeler	None	Complete : 09/11/2023	Act 48 Upload
Stanley	Stephanie	Teacher - Health/PE	sstanley@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Completed	Under Principal- Nora Wheeler	None	Complete : 09/15/2023	Act 48 Upload
Syrylo	Tracey	Teacher- Special Education	tsyrylo@21cccs.org	9/8/2023	September 8, 2023	9/6/2023	Approved In Progress	Special Education Teachers	None	Incomplete	Act 48 Upload

Thorne	Allison	School Counselor	athorne@21cccs.org	9/8/2023	September 8, 2023	Roster	9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/10/2023	Act 48 Upload
Tobin	Patrick	Teacher	ptobin@21cccs.org	9/8/2023	September 8, 2023		9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Trotter	Brittany	Teacher	Btrotter@21cccs.org	9/8/2023	September 8, 2023		9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/11/2023	Act 48 Upload
Wagner	Caroline	Teacher - Special Education	cwagner@21cccs.org	9/8/2023	September 8, 2023		9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/11/2023	Act 48 Upload
Wilson	Claire	Middle School English Teacher	cwilson@21cccs.org	9/8/2023	September 8, 2023		9/6/2023	Completed	MIDDLE SCHOOL	None	Complete : 09/08/2023	Act 48 Upload
Wilson	John	Teacher	JoWilson@21cccs.org	9/8/2023	September 8, 2023		9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/22/2023	Act 48 Upload
Zaayenga	Dianne	Teacher	dzaayenga@21cccs.org	9/8/2023	September 8, 2023		9/6/2023	Completed	HIGH SCHOOL	None	Complete : 09/15/2023	Act 48 Upload



21st CENTURY CYBER CHARTER SCHOOL

FINANCIAL AND COMPLIANCE REPORT

Year Ended June 30, 2020



TABLE OF CONTENTS

	Pages
INDEPENDENT AUDITOR'S REPORT	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 11
 BASIC FINANCIAL STATEMENTS	
 Government-Wide Financial Statements	
Statement of Net Position.....	12
Statement of Activities.....	13
 Fund Financial Statements	
Balance Sheet - Governmental Fund	14
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position.....	15
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund.....	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Government-Wide Statement of Activities	17
 Notes to Basic Financial Statements	
Note 1 - Summary of Significant Accounting Policies	18
Note 2 - Stewardship, Compliance, and Accountability	28
Note 3 - Cash and Investments	29
Note 4 - Intergovernmental Receivables	31
Note 5 - Capital Assets	32
Note 6 - Long-Term Liabilities	33
Note 7 - Employee Retirement Plans.....	35
Note 8 - Other Postemployment Benefit Plans.....	41
Note 9 - Risk Management.....	55
Note 10 - Commitments	55
Note 11 - Fund Balance.....	56
Note 12 - New Accounting Pronouncements	57

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule for the General Fund	58
Note to Required Supplementary Information.....	59
Schedule of the Charter School’s Proportionate Share of the Net Pension Liability and Related Ratios - Pension Plan.....	60
Schedule of Charter School Contributions - Pension Plan	61
Schedule of the Charter School’s Proportionate Share of the Net OPEB Liability and Related Ratios - PSERS OPEB Plan	62
Schedule of Charter School Contributions - PSERS OPEB Plan	63
Schedule of Changes in the Total OPEB Liability and Related Ratios - Charter School OPEB Plan.....	64

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

65 - 66



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INDEPENDENT AUDITOR'S REPORT

**To the Board of Trustees
21st Century Cyber Charter School
West Chester, Pennsylvania**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the 21st Century Cyber Charter School, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions


In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the 21st Century Cyber Charter School, as of June 30, 2020, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule for the general fund, and pension and other postemployment benefit information on pages 60 through 64 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2021, on our consideration of the 21st Century Cyber Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control over financial reporting and compliance.



Reading, Pennsylvania
January 12, 2021



MANAGEMENT'S DISCUSSION AND ANALYSIS
Required Supplementary Information
June 30, 2020

The discussion and analysis of 21st Century Cyber Charter School's (Charter School) financial performance provides an overall review of the Charter School's financial activities for the fiscal year ended June 30, 2020. The intent of this discussion and analysis is to look at the Charter School's financial performance as a whole. Readers should also review the financial statements and the notes to the basic financial statements to enhance their understanding of the Charter School's financial performance.

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

FINANCIAL HIGHLIGHTS

The 21st Century Cyber Charter School's financial results for the 2019-2020 school year resulted in a total net position of \$(4,926,451) and a Governmental Fund balance of \$3,635,220 at June 30, 2020. The June 30, 2018-2019 net position was \$(3,895,831) and fund balance was \$3,504,153.

Governmental activities total assets at June 30, 2020 were \$20,252,576 compared to the June 30, 2019 balance of \$17,422,014.

The primary source of revenue for the Charter School is tuition charged to school districts at rates determined by the completion of PDE Form 363. With the onset of the COVID-19 global pandemic that closed all Pennsylvania public schools on March 13, 2020, the Charter School faced unprecedented scenarios related to educational operations. Most notable of which was the inability to bill school districts for any students enrolled with the School after the State mandated school closures.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts: (1) management's discussion and analysis, (2) the basic financial statements, and (3) required supplementary information. The basic financial statements include two kinds of statements that present different views of the School.

This Management’s Discussion and Analysis is intended to serve as an introduction to the School's basic financial statements. Government-Wide Financial Statements include a Statement of Net Position and Statement of Activities which are designed to provide readers with a short-term and long-term overview of the School's finances. The remaining Fund Financial Statements focus on a more detailed presentation of operations in the short-term. In particular, fund balance may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

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

Figure 1 shows how the required parts of the financial statements are arranged and relate to one another.

Figure 1
Required Components of 21st Century Cyber Charter
School’s Financial Report

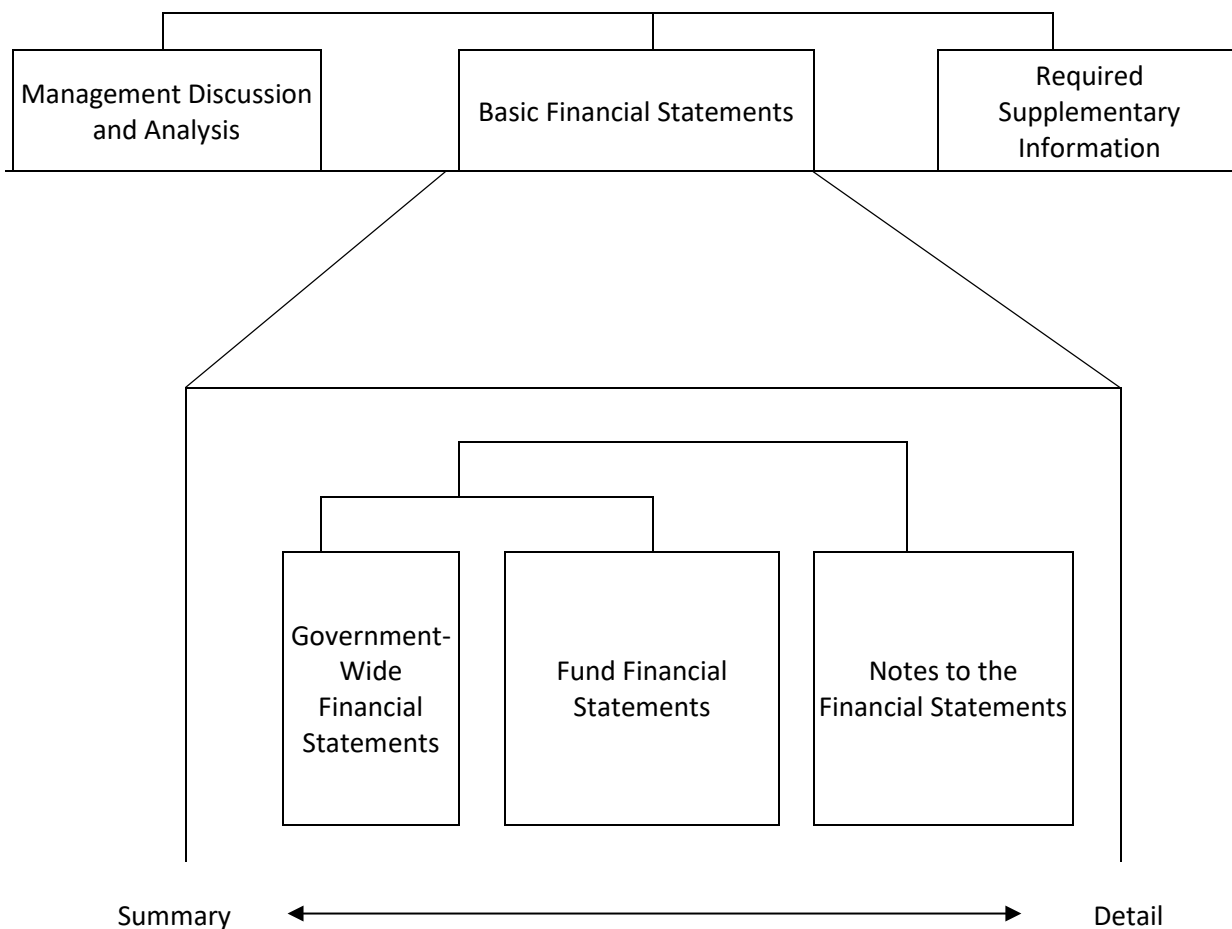


Figure 2 summarizes the major features of the Charter School’s financial statements. The remainder of this overview section of Management’s Discussion and Analysis highlights the structure and contents of each of the statements.

Figure 2
21st Century Cyber Charter School's
Government-wide and Fund Financial Statements

		Fund Statements
	Government-wide Statements	Governmental Funds
Scope	Entire 21st Century Cyber Charter School (except fiduciary funds)	The activities of the Charter School that are not proprietary or fiduciary, such as education, administration and community services
Required financial statements	Statement of net position Statement of activities	Balance Sheet Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, current and noncurrent, and deferred inflows and outflows of resources	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or noncurrent liabilities included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

Government-Wide Statements

The government-wide statements report information about the School as a whole using accounting methods similar to those used by private-sector companies, referred to as the accrual basis of accounting.

The Statement of Net Position presents all of the School's assets and liabilities, deferred inflows and outflows of resources with the difference reported as "net position." Over time, increases and decreases in net position measure whether the School's financial condition is improving or deteriorating.

The Statement of Activities presents information showing how the School's net position changed during the year. All changes in net position are reported as soon as the underlying events giving rise to the change occur, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in these statements for some events that will result in cash flows in future periods.

The School currently only has governmental activities reported on these statements.

- Governmental activities - contain the basic services of the School, such as regular and special education and operation and maintenance of plant services, as well as the tuition revenue and federal and state grants which generally finance these programs.

Fund Financial Statements

The fund financial statements provide more detailed information about the Charter School's funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts used to keep track of specific sources of funding and spending for programs. The Charter School has no non-major governmental, proprietary, or fiduciary funds and reports all activity in a single governmental fund.

Governmental Funds - Includes the Charter School's basic services and generally (1) focuses on how cash and other financial assets can readily be converted into cash inflows and outflows and (2) identifies balances left at year-end that are available for spending. Financial results are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets. The governmental fund statements provide a detailed short-term view of the Charter School's operations and the services provided. Governmental fund information helps the reader determine the level of financial resources that can be spent in the near future to finance the Charter School's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

FINANCIAL ANALYSIS OF THE 21ST CENTURY CYBER CHARTER SCHOOL AS A WHOLE

The Charter School’s total net position was \$(4,926,451) as of June 30, 2020.

Figure 3 Condensed Statement of Net Position June 30		
	Governmental Activities	
	2019	2020
Current and other assets	\$ 5,591,678	\$ 6,396,809
Capital Assets	<u>\$ 11,830,336</u>	<u>\$ 13,855,767</u>
Total Assets	\$ 17,422,014	\$ 20,252,576
Deferred Outflows of Resources	\$ 8,922,654	\$ 8,767,793
Current and other liabilities	\$ 2,110,399	\$ 3,432,166
Long-term liabilities	<u>\$ 27,510,388</u>	<u>\$ 29,465,738</u>
Total Liabilities	\$ 29,620,787	\$ 32,897,904
Deferred Inflows of Resources	\$ 619,712	\$ 1,048,916
Net Investment in Capital Assets	\$ 8,600,202	\$ 9,891,109
Unrestricted	<u>\$(12,496,033)</u>	<u>\$(14,817,560)</u>
Total Net Position	\$ (3,895,831)	\$ (4,926,451)

Current assets at June 30, 2020 included cash of \$4,182,688, intergovernmental and other receivables of \$2,065,430, and prepaid expenses of \$148,691.

Total liabilities increased in 2019-2020. Accounts payable balances were \$401,626, compared to the prior year balance of \$730,815. The decrease of \$329,189 is the result of Building Acquisition and Construction Services during 2018-2019, which were completed prior to the current year end. Accrued salaries and benefits increased from \$1,273,582 at June 30, 2019 to \$2,098,222 at June 30, 2020, a result of increased staff due to increased enrollment and timing of payments made. The compensated absences accrual, which reflects the value of unused vacation time increased from \$232,516 to \$333,305 (which reflects the long-term portion) as of June 30, 2020. The total ending net other postemployment benefit liabilities are \$1,602,316 at year-end 2019-2020, an increase from the balance of \$1,375,457 at June 30, 2019. The largest increase in liabilities was the Charter School’s proportionate share of the net pension liability, which increased \$1,713,000 from the prior year totaling \$24,467,000 at June 30, 2020.

The results of this year’s operations as a whole are reported in the Statement of Activities, and summarized below in Figure 4.

Figure 4		
Condensed Statement of Activities		
June 30		
	Governmental Activities	
Revenues	2019	2020
Program Revenues		
Charges for services	\$ 18,943,041	\$ 20,571,732
Operating grants and contributions	\$ 178,414	\$ 224,666
Capital grants and contributions	\$ 0	\$ 0
Investment Earnings	<u>\$ 113,545</u>	<u>\$ 28,086</u>
Total Revenues	\$ 19,235,000	\$ 20,824,484
Expenses		
Instruction	\$ 9,595,843	\$ 11,142,834
Support Services	\$ 8,726,633	\$ 10,471,955
Noninstructional Services and interest on long-term debt	<u>\$ 132,537</u>	<u>\$ 240,315</u>
Total Expenses	<u>\$ 18,455,013</u>	<u>\$ 21,855,104</u>
Increase (Decrease) in Net Position	\$ 779,987	\$ (1,030,620)
Beginning Net Position	<u>\$ (4,675,818)</u>	<u>\$ (3,895,831)</u>
Ending Net Position	\$ (3,895,831)	\$ (4,926,451)

Increased enrollment in the Charter School generated additional tuition revenue of \$1,628,691 in 2019-2020 compared to the prior school year.

Total expenses in 2019-2020 were \$3,400,091 higher than in 2018-2019. The increase in operating expenses can be explained by increased staff due to enrollment, increased pension expense, and increased special education related services expenditures.

Figure 5 shows each activity's net cost (total cost less fees generated by the activities and grants/subsidies provided for specific programs).

Figure 5 Net Cost of Governmental Activities June 30				
	Total Cost of Services		Net Cost of Services	
	2019	2020	2019	2020
Instruction	\$ 9,595,843	\$11,142,834	\$(2,818,965)	\$ (465,902)
Support Services	8,726,633	10,471,955	3,552,193	(454,779)
Noninstructional Services and interest	<u>132,537</u>	<u>240,315</u>	<u>(66,786)</u>	<u>(138,025)</u>
Total	<u>\$18,455,013</u>	<u>\$21,855,104</u>	<u>\$ (666,442)</u>	<u>\$ (1,058,706)</u>

BUDGET HIGHLIGHTS

During the fiscal year, the Board authorizes revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the 21st Century Cyber Charter School. A schedule showing the Charter School's original and final budget amounts compared with amounts actually paid and received is provided in the financial statements.

Revenue for the year was 1.3% less than budgeted. The difference between budget and actual is largely being driven by the deferred inflow of resources recorded to account for tuition revenue not collected within the School's period of availability. The revenue will be recognized in a subsequent year when the availability criteria is met. Additionally, under Act 13 of 2020, the School was unable to bill tuition for new students enrolled after March 13, 2020. Had tuition been billed for those enrollments, the variance would have been less.

Total expenditures were 10.45% lower than budget for the year. Savings were experienced during the two-week closure as a result of the COVID-19 pandemic and continued closures of the building. Also contributing to the savings over budget were open positions during the year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2020, the Charter School had \$13,855,767 invested in building improvements, furniture, and computer equipment, net of depreciation.

Figure 6 Capital Assets (net of depreciation) June 30		
	Governmental Activities	
	2019	2020
Construction in Progress	\$ 7,929,174	\$ 0
Building Improvements	\$ 3,615,908	\$ 13,080,124
Furniture & Computer Equipment	\$ <u>285,254</u>	\$ <u>775,643</u>
Total	\$ 11,830,336	\$ 13,855,767

Debt Administration

The 21st Century Cyber Charter School had no debt for 126 Wallace Avenue building and no debt for the renovations to 221 Blue Spruce Way, Murrysville, PA as of June 30, 2019. The 21st Century Cyber Charter School did acquire debt for 1245 Wrights Lane Building with a Tax-Exempt Revenue Note, which has a balance of \$3,148,180 at June 30, 2020. The School also has an available drawdown bank note payable with a balance of \$816,478 as of June 30, 2020.

See notes to the financial statements for more information on capital assets and debt administration.

ECONOMIC FACTORS AND THE CHARTER SCHOOL’S FUTURE

A charter renewal for 2019-2020 to 2023-2024 was approved and issued in February 2019. A charter amendment was approved on October 26, 2016 to establish a satellite site in Murrysville, PA. This site has been established and is fully staffed.

The Pennsylvania School Employees Retirement System (PSERS) retirement rate history table is below. These rates were determined by PSERS’ actuary and are subject to certification by the PSERS Board of Trustees.

Year	Rate
<i>2018-2019</i>	<i>33.43%</i>
<i>2019-2020</i>	<i>34.29%</i>
2020-2021	34.51%

As the political climate stabilizes in Pennsylvania, there has been little movement to seriously pass a charter school reform bill. Any change in the funding formula would likely be a part of that legislation. To date, no legislation has been passed regarding cyber charter school reform. The Board of Trustees has approved a program stabilization fund to provide financial assistance to the Charter School, if needed, should there be changes to the formula.

CONTACTING THE 21ST CENTURY CYBER CHARTER SCHOOL FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors, and creditors with a general overview of the Charter School's finances and to show accountability for the money received. If you have questions about this report or wish to request additional financial information, please contact the Open Records Officer, 21st Century Cyber Charter School, 1245 Wrights Lane, West Chester, PA 19380, 484-875-5400.

21st CENTURY CYBER CHARTER SCHOOL

STATEMENT OF NET POSITION

June 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 4,182,688
Intergovernmental receivables	2,065,430
Prepaid expenses	148,691
Capital assets, net of accumulated depreciation	<u>13,855,767</u>
TOTAL ASSETS	<u>20,252,576</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources for pension	8,326,304
Deferred outflows of resources for other postemployment benefits	<u>441,489</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>8,767,793</u>
LIABILITIES	
Accounts payable	401,626
Accrued interest	7,849
Accrued salaries and benefits	2,098,222
Unearned revenues	22,928
Noncurrent liabilities, due within one year	901,541
Noncurrent liabilities:	
Notes payable	3,063,117
Long-term portion of compensated absences	333,305
Net pension liability	24,467,000
Net other postemployment benefit liabilities	<u>1,602,316</u>
TOTAL LIABILITIES	<u>32,897,904</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources for pension	881,000
Deferred inflows of resources for other postemployment benefits	<u>167,916</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,048,916</u>
NET POSITION	
Net investment in capital assets	9,891,109
Unrestricted (deficit)	<u>(14,817,560)</u>
TOTAL NET POSITION (DEFICIT)	<u><u>\$ (4,926,451)</u></u>

See accompanying notes.

21st CENTURY CYBER CHARTER SCHOOL

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenue		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Governmental Activities				
Instruction	\$ 11,142,834	\$ 10,482,805	\$ 194,127	\$ (465,902)
Instructional student support	4,021,495	3,791,765	30,539	(199,191)
Administrative and financial support services	5,108,268	4,974,193	-	(134,075)
Operation and maintenance of plant services	1,342,192	1,220,679	-	(121,513)
Student activities	102,135	102,290	-	155
Interest on long-term debt	138,180	-	-	(138,180)
Total Governmental Activities	<u>\$ 21,855,104</u>	<u>\$ 20,571,732</u>	<u>\$ 224,666</u>	(1,058,706)
				General Revenues
				Investment earnings
				<u>28,086</u>
				Change in Net Position
				(1,030,620)
				Net Position (Deficit) - Beginning of Year
				<u>(3,895,831)</u>
				Net Position (Deficit) - End of Year
				<u>\$ (4,926,451)</u>

21st CENTURY CYBER CHARTER SCHOOL

BALANCE SHEET - GOVERNMENTAL FUND

June 30, 2020

	General Fund
ASSETS	
Cash and investments	\$ 4,182,688
Intergovernmental receivables	2,065,430
Prepaid expenditures	148,691
TOTAL ASSETS	\$ 6,396,809
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 401,626
Accrued salaries and benefits	2,098,222
Unearned revenues	22,928
TOTAL LIABILITIES	2,522,776
 DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - tuition	238,813
 FUND BALANCE	
Nonspendable:	
Prepaid expenditures	148,691
Committed:	
Future capital projects	1,000,000
Technology development initiatives	113,960
New initiatives fund	177,857
Program contingency fund	1,500,000
Assigned:	
PSERS retirement rate increases	35,000
Health insurance rate increases	31,697
Unassigned	628,015
TOTAL FUND BALANCE	3,635,220
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 6,396,809

See accompanying notes.

21st CENTURY CYBER CHARTER SCHOOL

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO THE
GOVERNMENT-WIDE STATEMENT OF NET POSITION

June 30, 2020

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

TOTAL FUND BALANCE - GOVERNMENTAL FUND		\$ 3,635,220
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$15,698,517 and the accumulated depreciation is \$1,842,750.		13,855,767
Tuition receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures and therefore are reported as unavailable revenue in the funds.		238,813
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Notes payable	(3,964,658)	
Accrued interest on notes	(7,849)	
Long-term portion of compensated absences	<u>(333,305)</u>	(4,305,812)
The net pension liability and related deferred outflows and inflows of resources for pensions are not reflected on the fund financial statements.		(17,021,696)
The net other postemployment benefit liabilities and related deferred outflows and inflows of resources for other postemployment benefits are not reflected on the fund financial statements.		<u>(1,328,743)</u>
TOTAL NET POSITION (DEFICIT) - GOVERNMENTAL ACTIVITIES		<u><u>\$ (4,926,451)</u></u>

21st CENTURY CYBER CHARTER SCHOOL

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND**

For the Year Ended June 30, 2020

	<u>General Fund</u>
REVENUES	
Local sources	\$ 20,596,284
State sources	<u>56,285</u>
	TOTAL REVENUES
	20,652,569
 EXPENDITURES	
Current:	
Instructional services	9,420,383
Support services	8,974,503
Operation of noninstructional services	91,923
Capital outlay	2,630,833
Debt service:	
Principal	81,954
Interest	<u>138,384</u>
	TOTAL EXPENDITURES
	<u>21,337,980</u>
	DEFICIENCY OF REVENUES OVER EXPENDITURES
	(685,411)
 OTHER FINANCING SOURCES	
Proceeds from revenue note	<u>816,478</u>
	NET CHANGE IN FUND BALANCE
	131,067
 FUND BALANCE - BEGINNING OF YEAR	<u>3,504,153</u>
	FUND BALANCE - END OF YEAR
	<u><u>\$ 3,635,220</u></u>

21st CENTURY CYBER CHARTER SCHOOL

**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2020

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

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND \$ 131,067

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlays	\$ 2,553,019	
Less: depreciation expense	<u>(527,588)</u>	2,025,431

Because some tuition revenue will not be collected for several months after the Charter School's year end, they are not considered as "available" revenues in the governmental funds. 171,915

Issuance of long-term debt (e.g. notes) provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

Proceeds from revenue note	(816,478)	
Repayment of note principal	<u>81,954</u>	(734,524)

Interest expense incurred on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. 204

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. The difference in the amount incurred and amount paid of these activities is:

Compensated absences	(100,789)	
Net pension liability and related deferred outflows and inflows	(2,357,020)	
Net OPEB liability and related deferred outflows and inflows	<u>(166,904)</u>	<u>(2,624,713)</u>

CHANGE IN NET POSITION (DEFICIT) OF GOVERNMENTAL ACTIVITIES \$ (1,030,620)

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

The 21st Century Cyber Charter School (the “Charter School”) was originally chartered through West Chester Area School District. The Charter School was established in April 2001 and began operations in July 2001. Effective July 1, 2006, the Charter School became chartered directly through the Pennsylvania Department of Education. The current charter expires June 30, 2024.

The Charter School is located in West Chester, Pennsylvania, and was established to provide services to students located in Pennsylvania. The Charter School was governed by a board consisting of the executive directors of the Bucks, Chester, Delaware, and Montgomery County Intermediate Units, two school district superintendents from each of those counties, and three parent members. As of March 2020, Delaware County is no longer represented on the board of directors. The Charter School is now governed by a board consisting of the executive directors of the Bucks, Chester, and Montgomery County Intermediate Units, nine active superintendents from Bucks, Chester, or Montgomery Counties, and one or more parents of children enrolled in the Charter School.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the 21st Century Cyber Charter School have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting principles are as follows:

A. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Charter School and its component units.

The Charter School used guidance contained in generally accepted accounting principles to evaluate the possible inclusion of related entities (authorities, boards, councils, etc.) within its reporting entity. Accounting principles generally accepted in the United States of America require that the reporting entity consists of the primary government and organizations for which the primary government is financially accountable. In addition, the primary government may determine, through the exercise of management’s professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity’s financial statements from being misleading. In such instances, that organization should be included as a component unit if the nature and significance of their relationship with the primary government or other component units are such that the exclusion from the financial reporting entity would render the financial reporting entity’s financial statements incomplete or misleading. In evaluating how to define the reporting entity, management has considered all potential component units.

Based on the foregoing criteria, the Charter School has determined it has no component units.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Basis of Presentation - Government-Wide Financial Statements

Government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting entity, except for its fiduciary activities. All fiduciary activities are reported only in the fund financial statements. The government-wide statements include separate columns for the governmental and business-type activities of the primary government, as well as any discretely presented component units. Governmental activities, which normally are supported by intergovernmental revenues and other nonexchange transactions, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable. The Charter School presently only has governmental activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function to the Charter School are offset by the program revenues related to that function. Direct expenses are those that are directly related to and clearly identified with a function. Program revenues include 1) charges to customers or others who purchase, use or directly benefit from services or goods provided by a given function, or 2) grants and contributions that are restricted to meet the operational or capital requirements of a function. Other items properly not included in program revenues are reported as general revenues.

C. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Fiduciary funds are reported by fund type.

The Charter School Reports the Following Major Governmental Fund:

General Fund: The general fund is the general operating fund of the Charter School. It is used to account for all financial resources. All activities of the Charter School are accounted for through this fund.

The Charter School does not currently have any enterprise or fiduciary funds.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 Charter School considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. 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. If time eligibility requirements are not met, deferred inflows of resources would be recorded. All other revenue items are considered to be measurable and available only when cash is received by the Charter School.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, 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, including draw down notes, and acquisitions under capital leases are reported as other financing sources.

E. Budgetary Information

1. Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations, except unexpended grant appropriations and encumbrances, lapse at fiscal year end. The Charter School's 2019-2020 budget was prepared and approved by the board of trustees prior to submitting the budget to the Pennsylvania Department of Education.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position

1. Investments

Investments are stated at fair value in accordance with Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application*, except for investments in external investment pools, which are valued at amortized costs if required criteria are met as outlined in Governmental Accounting Standards Board Statement No. 79, *Certain External Investment Pools and Pool Participant*.

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

2. Receivables

The intergovernmental receivables are amounts due from local school districts and the Pennsylvania Department of Education (PDE). Management evaluates the collectible nature of outstanding receivables and records an allowance if needed. There is no allowance for uncollectible accounts as of June 30, 2020.

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 costs of prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets, Depreciation, and Amortization

The Charter School's capital assets with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. Donated capital assets are valued at the estimated fair value of the item at the date of donation.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

4. Capital Assets, Depreciation, and Amortization - continued

The Charter School generally capitalizes assets with a cost of \$5,000 or more as purchase and construction outlays occur. Assets purchased or constructed with long-term debt may be capitalized regardless of the threshold established. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. Construction in progress is stated at cost and consists primarily of costs incurred on construction projects. No provision for depreciation is made on construction in progress until the assets are complete and placed into service. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives for depreciable assets are as follows:

Assets	Years
Building and building improvements	7 - 50
Furniture and computer equipment	5 - 20

5. Valuation of Long-Lived Assets

Long-lived assets to be held and used are required to be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In general, any long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell. The Charter School periodically evaluates the recoverability of its long-lived assets, including real estate and improvements and deferred costs, using objective methodologies. Such methodologies include evaluations based on cash flows generated by the underlying assets or other determinants of fair value. None of the Charter School's long-lived assets were considered to be impaired as of June 30, 2020.

6. Unearned Revenues

Revenues that are received but not earned are reported as unearned revenues in the government-wide, governmental, and proprietary fund financial statements. Unearned revenues arise when resources are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Charter School has legal claim to the resources, the liability for unearned revenue is removed from the respective financial statements and revenue is recognized.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

7. Compensated Absences

Charter School policies permit employees to accumulate earned but unused vacation, personal, and sick days based on employment agreements. Payments for vacation, sick pay, and personal leave are expensed as paid in the governmental fund statements. Accumulated vacation, personal, and sick leave that is expected to be liquidated with expendable available financial resources and that has matured is reported as an expenditure and a fund liability in the governmental fund that will pay it. Accumulated vacation, personal, or sick leave that is not expected to be liquidated with expendable available financial resources and that has not matured is reported as a long-term liability in the proprietary funds and the government-wide financial statements and is expensed as incurred.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activity column in the statement of net position.

In the fund financial statements, governmental fund types recognize the face amount of debt issued or incurred and any original issue discounts or premiums are reported as other financing sources and uses. Issuance costs and underwriter's discount, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Pension

The Charter School contributes to the Public School Employees Retirement System (PSERS), a cost-sharing multiple-employer defined benefit pension plan. The Charter School accounts for the plan under the provisions of GASB Statement No. 68, which establishes standards for the measurement, recognition, and display of pension expense and related liabilities, deferred outflows and deferred inflows of resources related to pension, certain required supplementary information, and note disclosures.

For the purpose of measuring net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension 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 refund of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

10. Other Postemployment Benefits (OPEB)

The Charter School's other postemployment benefit plans are accounted for under the provisions of GASB Statement No. 75, which establishes standards for the measurement, recognition, and display of other postemployment benefit expense and related liabilities, deferred outflows and deferred inflows of resources related to other postemployment benefits, certain required supplementary information, and note disclosures. The Charter School provides OPEB under the following two plans:

PSERS OPEB Plan

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

Charter School OPEB Plan

The Charter School sponsors a single-employer defined benefit OPEB plan. For purposes of measuring the total 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 OPEB plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. The Charter School OPEB plan is unfunded.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

11. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expenses) until then. The Charter School has two items that qualify for reporting in this category:

Deferred outflows of resources for pension relate to the Charter School's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the pension plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included are contributions made to the pension plan subsequent to the measurement date and prior to the Charter School's year end. The contributions will be recognized as a reduction in net pension liability in the following year.

Deferred outflows of resources for other postemployment benefit liabilities relate to the Charter School's liability for postemployment benefits other than pensions and related expenses and arise from the changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included are contributions or benefit payments made subsequent to the measurement date and prior to the Charter School's year end. These payments will be recognized as a reduction to the net other postemployment benefit liability in the following year.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

11. Deferred Outflows/Inflows of Resources - continued

In addition to liabilities, the statement of net 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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Charter School has three types of items that qualify for reporting in this category:

Unavailable revenue arises only under a modified accrual basis of accounting and is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from tuition. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Deferred inflows of resources for pensions relate to the Charter School's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the pension plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

Deferred inflows of resources for other postemployment benefit liabilities relate to the Charter School's liability for postemployment benefits other than pensions and related expenses and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

12. Net Position

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in the capital assets component of net position is comprised of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. In addition, any deferred outflows of resources and/or deferred inflows of resources related to such capital assets or liabilities associated with the capital assets should also be added to or deducted from the overall net investment in capital assets. The restricted component of net position is used when there are limitations imposed on their use either through the enabling legislation adopted by a higher governmental authority or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining component of net position is unrestricted.

The Charter School applies restricted resources first when an expense is incurred for purposes for which both the restricted and unrestricted components of net position are available.

13. Fund Balance Policies and Flow Assumptions

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 Charter School itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The restricted fund balance classification represents funds that are limited in use due to constraints for a specific purpose through restrictions by external parties, grant agreements, or enabling legislation.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Charter School's highest level of decision-making authority. The board of trustees is the highest level of decision-making authority for the Charter School that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The director/CEO or designee may assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

13. Fund Balance Policies and Flow Assumptions - continued

The Charter School does not have a minimum fund balance policy.

Sometimes the government 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. The Charter School's policy states there are no restrictions placed on the order of the unrestricted fund balances used when an expenditure is incurred for a purpose in which unrestricted fund balance amounts are available under committed, assigned, or unassigned fund balance. The decision will be made at the discretion of the director/CEO.

G. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Compliance with Finance Related Legal and Contractual Provisions

The Charter School had no material violations of finance related legal and contractual provisions.

B. Deficit Fund Balance or Net Position of Individual Funds

For the year ended June 30, 2020, no individual funds had a deficit fund balance or net position.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 3 - CASH AND INVESTMENTS

Under Section 440.1 of the Public School Code of 1949, as amended, the Charter School is permitted to invest funds in the following types of investments:

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

Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation 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.

Pennsylvania Act 10 of 2016 became effective May 25, 2016, and expanded the permitted investment types to include commercial paper, bankers' acceptances, negotiable certificates of deposit, and insured bank deposit reciprocals as long as certain safeguards related to credit quality and maturity are met.

The deposit and investment policy of the Charter School adheres to state statutes. There were no deposits or investment transactions during the year that were in violation of either the state statutes or the policy of the Charter School.

The breakdown of total cash and investments on the financial statements are as follows at June 30, 2020:

Petty cash	\$ 169
Demand deposits	2,153,809
Pooled cash and investments	<u>2,028,710</u>
	<u>\$ 4,182,688</u>

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Charter School does not have a policy for custodial credit risk. As of June 30, 2020, the carrying amount of the Charter School's deposits was \$2,153,809 and the bank balance was \$2,351,872. Of the bank balance, \$250,000 was covered by federal depository insurance and \$2,101,872 of the Charter School's bank balance was exposed to custodial credit risk but covered by collateralization requirements in accordance with Act 72 of the 1971 Session of the General Assembly.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

Investments

As of June 30, 2020, the Charter School had the following pooled cash and investments:

	<u>Fair Value</u>	<u>Carrying Value</u>
PA School District Liquid Asset Fund:		
MAX Account Balance	<u>\$ 2,028,710</u>	<u>\$ 2,028,710</u>
 Total Pooled Cash and Investments		<u><u>\$ 2,028,710</u></u>

Certain external investments held by the Charter School, based on portfolio maturity, quality, diversification, and liquidity measures qualify for measurement at amortized cost at both the pool and participating government level consistent with GASB Statement No. 79. The Charter School measures those investments, which include \$2,028,710 (PSDLAF) at amortized cost. All investments in external investment pools that are not registered with the Securities and Exchange Commission are subject to oversight by the Commonwealth of Pennsylvania.

A portion of the Charter School's deposits were in the Pennsylvania School District Liquid Asset Fund. PSDLAF acts like a money market mutual fund in that the objective is to maintain a stable net asset value of \$1 per share, is rated by nationally recognized statistical rating organization, and is subject to an independent annual audit.

The PSDMAX fund invests in U.S. treasury securities, U.S. government securities, its agencies and instrumentalities, and repurchase agreements, collateralized by such securities and contracted with highly-rated counterparties. Weighted average portfolio maturity for the fund is expected to be kept at or below 60 days. PSDMAX does not have limitations or restrictions on withdrawals.

As of June 30, 2020, the entire PSDLAF book balance of \$2,028,710 is considered to be a cash equivalent for presentation on the government-wide and fund financial statements.

Interest Rate Risk

The Charter School does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investment program is reviewed annually by the board of trustees.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

Credit Risk

The Charter School has no investment policy that would limit its investment choices to certain credit ratings. As of June 30, 2020, the Charter School's investments were rated as:

<u>Investment</u>	<u>Standard & Poor's</u>
Pennsylvania School District Liquid Asset Fund	AAAm

Concentration of Credit Risk

The Charter School places no limit on the amount the Charter School may invest in any one issuer. As of June 30, 2020, the Charter School did not have any investments subject to concentration of credit risk.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the Charter School will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Charter School has no investments subject to custodial credit risk.

NOTE 4 - INTERGOVERNMENTAL RECEIVABLES

The intergovernmental and state receivables are due from local school districts and the Pennsylvania Department of Education (PDE); therefore, management believes that they are fully collectible. Thus, no allowance has been deemed necessary or recorded in the accompanying financial statements. The intergovernmental receivables balance totals \$2,065,430 as of June 30, 2020.

The Charter School reports unavailable revenue of \$238,813 at June 30, 2020, consisting of tuition revenue that has been earned, but is not collected within 90 days of the fiscal year end.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 5 - CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2020, were as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease/ Transfers</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated:				
Construction in progress	\$ 7,929,174	\$ 2,553,019	\$ (10,482,193)	\$ -
Capital assets being depreciated:				
Building and building improvements	3,997,696	-	9,864,393	13,862,089
Furniture and computer equipment	<u>1,224,424</u>	<u>-</u>	<u>612,004</u>	<u>1,836,428</u>
Total assets being depreciated	5,222,120	-	10,476,397	15,698,517
Less accumulated depreciation for:				
Building and building improvements	381,788	400,177	-	781,965
Furniture and computer equipment	939,170	127,411	(5,796)	1,060,785
Total accumulated depreciation	<u>1,320,958</u>	<u>527,588</u>	<u>(5,796)</u>	<u>1,842,750</u>
TOTAL CAPITAL ASSETS BEING DEPRECIATED, NET	<u>3,901,162</u>	<u>(527,588)</u>	<u>10,482,193</u>	<u>13,855,767</u>
GOVERNMENTAL ACTIVITIES, CAPITAL ASSETS, NET	<u>\$ 11,830,336</u>	<u>\$ 2,025,431</u>	<u>\$ -</u>	<u>\$ 13,855,767</u>

Depreciation expense was charged to functions/programs of the governmental activities of the primary government as follows:

Instruction	\$ 235,351
Instructional student support	85,130
Administrative and financial support services	111,677
Operation and maintenance of plant services	93,133
Student activities	<u>2,297</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 527,588</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 6 - LONG-TERM LIABILITIES

The Charter School issues tax-exempt revenue notes and bank notes to provide resources for major capital improvements. The notes are direct obligations issued on a pledge of the full faith and credit of the Charter School. Notes payable are as follows at June 30, 2020:

Tax-Exempt Revenue Note - Series of 2019:

The Charter School is liable for a tax-exempt revenue note dated March 5, 2019. The note was issued through the Central and Western Chester County Industrial Development Authority in the aggregate principal amount of \$3,250,000. The note bears interest at a fixed rate of 3.59%. Monthly payments of principal and interest are due beginning April 5, 2019 through maturity in March 2029. The proceeds of this note were used to fund the acquisition of a building.

\$ 3,148,180

Bank Note Payable

The Charter School is liable for a bank note payable dated March 5, 2019 allowing for draws up to \$1,200,000. The note bears interest at rates varying from 3.25% to 4.75%. All unpaid principal is due on March 5, 2021.

816,478

Total Notes Payable \$ 3,964,658

The future annual payments required to amortize all notes payable for the years ending June 30 are as follows:

	<u>Tax-Exempt Revenue Note Series of 2019</u>	<u>Bank Note Payable</u>	<u>Total Principal</u>	<u>Interest</u>
2020	\$ 85,063	\$ 816,478	\$ 901,541	\$ 130,886
2021	88,211	-	88,211	110,048
2022	91,476	-	91,476	106,783
2023	94,578	-	94,578	103,681
2024	98,362	-	98,362	99,897
2025 - 2029	<u>2,690,490</u>	<u>-</u>	<u>2,690,490</u>	<u>323,460</u>
	<u>\$ 3,148,180</u>	<u>\$ 816,478</u>	<u>\$ 3,964,658</u>	<u>\$ 874,755</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 6 - LONG-TERM LIABILITIES - CONTINUED

Long-term liability balances and activity for the year ended June 30, 2020, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Direct borrowings	\$ 3,230,134	\$ 816,478	\$ 81,954	\$ 3,964,658	\$ 901,541
Total payable	3,230,134	816,478	81,954	3,964,658	901,541
Compensated absences	232,516	100,789	-	333,305	-
Net pension liability	22,754,000	4,080,496	2,367,496	24,467,000	-
Net other postemployment benefit liabilities	1,375,457	287,136	60,277	1,602,316	-
Total governmental long-term liabilities	<u>\$ 27,592,107</u>	<u>\$ 5,284,899</u>	<u>\$ 2,509,727</u>	<u>\$ 30,367,279</u>	<u>\$ 901,541</u>

Payments on notes payable are made by the general fund. Total interest paid during the year ended June 30, 2020, was \$138,384. The compensated absence liabilities will be liquidated by the general fund. The net pension and PSERS OPEB Plan portion of the OPEB liability will be liquidated through future contributions to PSERS at the statutory rates; contributions will be made from the general fund. The Charter School OPEB Plan portion of the OPEB liability will be liquidated through future payments from the general fund.

Events of Default

The Charter School's note contains a provision that in the event of default of nonpayment of principal and interest, the Charter School shall pay interest at a default rate of 5.00%. Furthermore, the bank may declare all unpaid principal and interest immediately due and payable. The note also contains a prepayment clause which allows the Charter School to prepay the note, in whole or in part, without payment of premium or penalty.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 7 - EMPLOYEE RETIREMENT PLANS

Employee Defined Benefit Pension Plan

General Information About the Pension Plan

Plan Description

PSERS is a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania under Title 24, Part IV of the Pennsylvania General Assembly. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2.0% 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 10 years of service.

Participants are eligible for disability retirement benefits after completion of 5 years of credited service. Such benefits are generally equal to 2.0% 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 1 year of credited service (age 65 with at least 3 years of credited service for Class T-E and Class T-F members) or who has at least 5 years of credited service (10 years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

General Information About the Pension Plan - continued

Benefits Provided - continued

Changes in benefit terms:

With the passage of Act 5 on June 12, 2017, Class T-E & T-F members are now permitted to elect a lump sum payment of member contributions upon retirement.

Contributions

The contribution policy is set by state statute and requires contributions by active members and employers.

Member Contributions:

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

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

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

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

Employer Contributions:

The Charter School's contractually required contribution rate for the fiscal year ended June 30, 2020 was 33.36% 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 Charter School were \$2,639,914 for the year ended June 30, 2020.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the Charter School reported a liability of \$24,467,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2018 to June 30, 2019. The Charter 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, 2020, the Charter School’s proportion was 0.0523%, which was an increase of 0.0049% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the Charter School recognized pension expense of \$4,996,934. At June 30, 2020, the Charter School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 135,000	\$ 811,000
Changes of assumptions	234,000	-
Net difference between projected and actual investment earnings	-	70,000
Changes in proportion - plan level	5,254,000	-
Difference between employer contributions and proportionate share of total contributions	63,390	-
Contributions made subsequent to the measurement date	2,639,914	-
	<u>\$ 8,326,304</u>	<u>\$ 881,000</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

The \$2,639,914 reported as deferred outflows of resources related to pensions resulting from Charter School contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows for the years ending June 30:

2021	\$ 2,556,915
2022	1,855,921
2023	344,454
2024	<u>48,100</u>
	<u>\$ 4,805,390</u>

Actuarial Assumptions

The total pension liability at June 30, 2019 was determined by rolling forward the System's total pension liability at June 30, 2018 to June 30, 2019 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 actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future 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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

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 PSERS Board. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.

The PSERS Board’s adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2019 is:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	20.0%	5.6%
Fixed income	36.0%	1.9%
Commodities	8.0%	2.7%
Absolute return	10.0%	3.4%
Risk parity	10.0%	4.1%
Infrastructure/MLPs	8.0%	5.5%
Real estate	10.0%	4.1%
Alternative investments	15.0%	7.4%
Cash	3.0%	0.3%
Financing (LIBOR)	<u>(20.0%)</u>	0.7%
	<u>100.0%</u>	

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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

Sensitivity of the Charter 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 one-percentage point lower (6.25%) or one-percentage point higher (8.25%) than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Charter School's proportionate share of the net pension liability	\$ 30,477,000	\$ 24,467,000	\$ 19,379,000

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.

Payables to the Pension Plan

At June 30, 2020, the Charter School had an accrued balance due to PSERS, including contributions related to pension and OPEB of \$1,391,489. This amount represents the Charter School's contractually obligated contributions for wages earned in January 2020 through June 2020.

Pension Reform

Pursuant to the Commonwealth Act 2017-5, members hired on or after July 1, 2019, will be required to choose one of three new retirement plan design options for retirement benefits. The current defined benefit plan will no longer be available to new members hired on or after July 1, 2019. The new plan design options include two hybrid plans consisting of defined benefit and defined contribution components. The third option is a stand-alone defined contribution plan. A stand-alone defined benefit plan is no longer available to new members after June 30, 2019. Contributions to the defined contribution pension plan from the Charter School were \$7,122 for the year ended June 30, 2020.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

403(b) Tax Shelter Plan

The Charter School has established a 403(b) tax shelter plan permitting the establishment of accounts for school employees to voluntarily set aside monies to supplement their retirement income. All school employees are eligible to participate.

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS

Employee Defined Benefit Other Postemployment Benefit Plans

The Charter School has other postemployment benefits (OPEB) under 2 different plans: (1) a cost-sharing, multiple employer, employee defined benefit other postemployment benefits plan administered through PSERS (PSERS OPEB Plan), and (2) a single employer defined benefit healthcare plan (Charter School OPEB Plan). The Charter School's aggregate net OPEB liability and deferred outflows and inflows of resources related to OPEB at June 30, 2020 are as follows:

<u>Plan</u>	<u>Net OPEB Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
PSERS OPEB Plan	\$ 1,112,000	\$ 423,473	\$ 33,000
Charter School OPEB Plan	<u>490,316</u>	<u>18,016</u>	<u>134,916</u>
Total	<u>\$ 1,602,316</u>	<u>\$ 441,489</u>	<u>\$ 167,916</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan

General Information About the PSERS OPEB Plan

Health Insurance Premium Assistance Program

PSERS (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, 2019, there were no assumed future benefit increases to participating eligible retirees.

Premium Assistance Eligibility Criteria

Retirees of the System can participate in the Premium Assistance Program if they 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 Health Option Program 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, 2019, there were no assumed future benefit increases to participating eligible retirees.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

General Information About the PSERS OPEB Plan - continued

Contributions

The contribution policy is set by state statute. A portion of each employer’s contribution is set aside for premium assistance. The Charter School’s contractually required contribution rate for the fiscal year ended June 30, 2020, was 0.84% 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 Charter School were \$66,473 for the year ended June 30, 2020.

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

At June 30, 2020, the Charter School reported a liability of \$1,112,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2018 to June 30, 2019. The Charter School’s proportion of the net OPEB liability was calculated utilizing the employer’s one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2020, the Charter School’s proportion was 0.0523% which was an increase of 0.0049% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the Charter School recognized OPEB expense of \$119,277. At June 30, 2020, the Charter School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Difference between expected and actual experience	\$ 6,000	\$ -
Changes of assumptions	37,000	33,000
Net difference between projected and actual investment earnings	2,000	-
Changes in proportion	312,000	-
Contributions made subsequent to the measurement date	66,473	-
	<u>\$ 423,473</u>	<u>\$ 33,000</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

The \$66,473 reported as deferred outflows of resources related to OPEB resulting from Charter School contributions made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows for the years ending June 30:

2021	\$ 64,000
2022	64,000
2023	64,000
2024	64,000
2025	49,000
Thereafter	<u>19,000</u>
	<u>\$ 324,000</u>

Actuarial Assumptions

The total OPEB liability as of June 30, 2019, was determined by rolling forward the System's total OPEB liability as of June 30, 2018 to June 30, 2019 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 2.79% - S&P 20 Year Municipal Bond Rate.
- 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%

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Actuarial Assumptions - continued

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2015.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2017 determined the employer contribution rate for fiscal year 2019.
- 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 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.

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

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS 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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Actuarial Assumptions - continued

The PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2019 is:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	13.2%	0.20%
US Core fixed income	83.1%	1.00%
Non-US developed fixed	3.7%	0.00%
	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 2.79%. 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 2.79% which represents the S&P 20-year Municipal Bond Rate at June 30, 2019, was applied to all projected benefit payments to measure the total OPEB liability.

Sensitivity of the Charter School's Proportionate Share of the Net OPEB Liability to Changes 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, 2019, 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, 2019, 93,339 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2019, 780 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 in the next section.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Sensitivity of the Charter School's Proportionate Share of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates - continued

The following presents the Charter School's proportionate share of the net OPEB liability for the June 30, 2019 measurement date, calculated using current Healthcare cost trends as well as what the Charter School's proportionate share of the net OPEB liability would be if the health cost trends were one-percentage point lower or one-percentage point higher than the current rate:

	1% Decrease (Between 4% to 6.50%)	Current Rate (Between 5% to 7.50%)	1% Increase (Between 6% to 8.50%)
Charter School's proportionate share of the net OPEB liability	\$ 1,112,000	\$ 1,112,000	\$ 1,112,000

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

The following presents the net OPEB liability, calculated using the discount rate of 2.79%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (1.79%) or one-percentage point higher (3.79%) than the current rate:

	1% Decrease 1.79%	Current Discount Rate 2.79%	1% Increase 3.79%
Charter School's proportionate share of the net OPEB liability	\$ 1,267,000	\$ 1,112,000	\$ 984,000

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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Payables Related to the Plan

At June 30, 2020, the Charter School had an accrued balance due to PSERS of \$1,391,489, including balances related to pension and OPEB. This amount represents the Charter School’s contractually obligated contributions for wages earned in January 2020 through June 2020.

Charter School OPEB Plan

General Information About the Charter School OPEB Plan

Plan Description

21st Century Cyber Charter School administers a single-employer defined benefit healthcare plan (the OPEB Plan). The Charter School OPEB Plan provides medical, prescription drug, dental, vision, and life insurance for eligible retirees through the Charter School’s health insurance plan, which covers both active and retired members. Benefit provisions are established by the Charter School. The OPEB Plan does not issue a publicly available financial report and no assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board Statement No. 75 to pay related benefits.

Benefits Provided

The Charter School classifies employees in the following categories: CEO/Director, Administrators, and Support and Professional Staffing. Contribution requirements are established by the Charter School. Below is a summary of the postemployment benefits provided to each of these groups:

CEO/Director

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements of PSERS Retirement with 10 years of service with 21CCCS	<u>Coverage</u> Medical, Prescription Drug, Dental, and Vision Insurance <u>Premium Sharing</u> The Board will pay the costs of medical, prescription drug, vision and dental for the CEO/Director and spouse. <u>Dependents</u> Spouse included	Member and spouse coverage is provided until the earlier of Member attaining age 65 or Member Medicare Age.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Administrators

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or PSERS Retirement with 10 to 19 years of service with 21CCCS	<p><u>Coverage</u> Medical, Prescription Drug, Dental, Vision, and Life Insurance</p> <p><u>Premium Sharing</u> The maximum life insurance provided to a retiree is 2.5 times annual base salary prior to retirement up to a maximum coverage amount of \$350,000. The Charter School will pay ½ the cost of premium for the group term life insurance.</p> <p>If the Retiree is eligible for PSERS retirement with at least 10 years of service with the Charter School, the Charter School will provide a subsidy for one year of medical, prescription drug, dental and vision coverage for every 2 years of service with the school, up to a maximum of 7 years. Retiree will provide payment equal to the premium determined for the purpose of COBRA for dental and vision coverage. For medical and prescription drug premiums, the Charter School's contribution level will be the same dollar amount contributed in the retiree's last year of employment. Retiree must pay the active employee cost share amount at retirement as well as any increases in premium.</p> <p><u>Dependents</u> Spouse and Family included</p>	<p>Member coverage is provided until the later of a) the expiration of the Charter School's subsidy or b) Member Medicare age.</p> <p>Spousal coverage is provided until the later of a) expiration of the Charter School's subsidy or b) earlier of Member Medicare age or Spouse Medicare age.</p> <p>Life insurance is provided until the member age 65.</p>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Administrators - continued

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
<p>Act 110/43 requirements or PSERS Retirement with 20 or more years of service with 21CCCS</p>	<p><u>Coverage</u> Medical, Prescription Drug, Dental, Vision, and Life Insurance</p> <p><u>Premium Sharing</u> The maximum life insurance provided to a retiree is 2.5 times annual base salary prior to retirement up to a maximum coverage amount of \$350,000. The Charter School will pay ½ the cost of premium for the group term life insurance.</p> <p>If the Retiree is eligible for PSERS retirement with at least 10 years of service with the Charter School, the Charter School will provide a subsidy for one year of medical, prescription drug, dental and vision coverage for every 2 years of service with the school, up to a maximum of 7 years. Retiree will provide payment equal to the premium determined for the purpose of COBRA for dental and vision coverage. For medical and prescription drug premiums, the Retiree must pay the greater of the PSERS Supplement or the active employee cost share amount. Upon the expiration of the subsidy, if the Retiree qualifies for Act 110/43, the Retiree may continue coverage by providing payment equal to the premium determined for the purpose of COBRA until Medicare age. If the Retiree does not qualify for Act 110/43 upon the expiration of the subsidy, the Retiree cannot continue coverage. If a retiree does not qualify for the Charter School subsidy but qualifies for Act 110/43, the Retiree may continue coverage until Medicare age by paying the COBRA premium.</p> <p><u>Dependents</u> Spouse and Family included</p>	<p>Member coverage is provided until the later of a) the expiration of the Charter School's subsidy or b) Member Medicare age.</p> <p>Spousal coverage is provided until the later of a) expiration of the Charter School's subsidy or b) earlier of Member Medicare age or Spouse Medicare age.</p> <p>Life insurance is provided until the member age 65.</p>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Support + Professional Staffing

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or 20 years of service with 21CCCS	Act 110/43	Act 110/43

Act 110/43 Eligibility: All employees are eligible for this benefit upon retirement with 30 years of PSERS service or upon superannuation retirement.

Act 110/43 Coverage and Premium Sharing: Retired employees are allowed to continue coverage for themselves and their dependents in the employer's group health plan until the retired employee reaches Medicare age. In order to obtain coverage, retired employees must provide payment equal to the premium determined for the purpose of COBRA.

PSERS Supplement: A retiree may receive a \$100 monthly medical reimbursement from PSERS if he or she meets one of the following qualifications at retirement:

- 1) 24.5 years of PSERS service.
- 2) Upon superannuation retirement with at least 15 years of PSERS service.

PSERS Retirement:

- 1) For individuals who are members of PSERS prior to July 1, 2011, an employee is eligible for PSERS retirement if he or she is eligible for either: a) PSERS early retirement with under 62 with 5 years of PSERS service or b) PSERS superannuation retirement upon reaching age 60 with 30 years of PSERS service, age 62 with 1 year of PSERS service, or 35 years of PSERS service regardless of age.
- 2) For individuals who became members of PSERS on or after July 1, 2011, an employee is eligible for PSERS retirement if he or she is eligible for either: a) PSERS early retirement while under 65 with 10 years of PSERS service, or b) PSERS superannuation retirement upon reaching age 65 with 3 years of PSERS service, or upon attainment of a total combination of age plus service equal to or greater than 92 with a minimum of 35 years of PSERS service.
- 3) All individuals are eligible for a special early retirement upon reaching age 55 with 25 years of PSERS service.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Employees Covered by Benefit Terms

At July 1, 2018, the date of the most recent actuary valuation, the following employees were covered by the benefit terms:

Active participants	110
Vested former participants	-
Retired participants	<u>-</u>
Total	<u><u>110</u></u>

OPEB Liability

Actuarial Assumptions and Other Inputs

The total OPEB liability as of July 1, 2019, was determined by rolling forward the Charter School's total OPEB liability as of July 1, 2018 to July 1, 2019, using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

- Actuarial cost method - Entry Age Normal.
- Salary increases - 2.50% cost of living adjustment, 1% real wage growth, and for teachers and administrators a merit increase which varies by age from 2.75% to 0%.
- Discount rate - 3.36% - based on the Standard & Poor's Municipal Bond 20 Year High Grade Rate Index at 7/1/19.
- Mortality rates - Separate rates are assumed preretirement and postretirement using the rates assumed in the PSERS defined benefit pension plan actuarial valuation. Incorporated into the table are rates projected generationally by the Buck Modified 2016 projection scale to reflect mortality improvement.
- Healthcare cost trend rates - 6.0% in 2018, and 5.5% in 2019 through 2021. Rates gradually decrease from 5.4% in 2022 to 3.8% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.
- Participation rates - 100% of administrators and 40% of professional staff are assumed to elect coverage.

The actuarial assumptions were selected using input from the Charter School based on actual experience.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

Changes in the Total OPEB Liability

Balance at July 1, 2019	<u>\$ 387,457</u>
Changes for the year:	
Service cost	109,307
Interest	14,804
Changes of assumptions or other inputs	<u>(21,252)</u>
Net changes	<u>102,859</u>
Balance at June 30, 2020	<u><u>\$ 490,316</u></u>

Changes of assumptions or other inputs reflect the following changes: (1) the discount rate changed from 2.98% to 3.36%.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Charter School, as well as what the Charter School's total OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (2.36%) or one-percentage point higher (4.36%) than the current discount rate:

	<u>1% Decrease</u> 2.36%	Current Discount Rate 3.36%	<u>1% Increase</u> 4.36%
OPEB Plan - Total OPEB liability	\$ 547,779	\$ 490,316	\$ 437,801

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

Changes in the Total OPEB Liability - continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents total OPEB liability of the Charter School, as well as what the Charter School's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one-percentage point lower or one-percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
OPEB Plan - Total OPEB liability	\$ 403,564	\$ 490,316	\$ 598,006

At June 30, 2020, the Charter School reported an OPEB liability of \$490,316 related to the OPEB Plan. The OPEB liability was measured as of July 1, 2019, and was determined by an actuarial valuation performed as of July 1, 2018.

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

For the year ended June 30, 2020, the Charter School recognized OPEB expense of \$117,816. At June 30, 2020, the Charter 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>
Difference between expected and actual experience	\$ -	\$ 113,294
Changes of assumptions	14,300	21,622
Benefit payments subsequent to the measurement date	3,716	-
	<u>\$ 18,016</u>	<u>\$ 134,916</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

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

The \$3,716 reported as deferred outflows of resources related to OPEB liabilities resulting from benefit payments made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows for the years ending June 30:

2021	\$	(6,295)
2022		(6,295)
2023		(6,295)
2024		(6,295)
2025		(6,295)
Thereafter		<u>(89,141)</u>
Total	\$	<u>(120,616)</u>

NOTE 9 - RISK MANAGEMENT

The Charter School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs except for unemployment compensation, for which the Charter School retains risk of loss. For insured programs, there were no significant reductions in insurance coverages for the 2019/2020 school year. Settlement amounts have not exceeded insurance coverage for the current year.

NOTE 10 - COMMITMENTS

Effective December 1, 2016, the Charter School entered into a lease agreement for the rental of classroom and office space for a term of five years. Minimum future rental payments under the operating lease for the years ending June 30 are as follows:

2021	\$	146,654
2022		<u>76,614</u>
Total minimum future rental payments	\$	<u>223,268</u>

Rent expense for the year ended June 30, 2020, approximated \$147,000.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 11 - FUND BALANCE

Details of the Charter School's governmental fund balance reporting and policy can be found in Note 1, *Summary of Significant Accounting Policies*. Fund balance classifications for the year ended June 30, 2020, were as follows:

Nonspendable:	
Prepaid expenditures	\$ 148,691
Committed:	
Future capital project and equipment costs	1,000,000
Technology development initiatives	113,960
New initiatives fund	177,857
Future program stabilization fund	1,500,000
Assigned:	
PSERS retirement rate increases	35,000
Health insurance rate increases	31,697
Unassigned	<u>628,015</u>
Total fund balances	<u>\$ 3,635,220</u>

The commitments and assignments were authorized by the board of trustees' motion to set aside resources to fund the commitments noted above.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 12 - NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has issued the following standards which have not yet been implemented:

- Statement No. 87, *Leases* - This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. This statement is effective for the Charter School's fiscal year ending June 30, 2022.
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* - This statement establishes accounting requirements for interest cost incurred before the end of a construction period. Under this statement, interest cost incurred before the end of a construction period must be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. This statement is effective for the Charter School's fiscal year ending June 30, 2022.
- Statement No. 90, *Majority Equity Interests - an Amendment of GASB Statements No. 14 and No. 61* - This statement modifies previous guidance for reporting a government's majority equity interest in a legally separate organization and provides guidance for reporting a component unit if a government acquires a 100% equity interest in that component unit. This statement is effective for the Charter School's fiscal year ending June 30, 2021.
- Statement No. 96, *Subscription-Based IT Arrangements* - This statement establishes guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. This statement is effective for the Charter School's fiscal year ending June 30, 2023.

The Charter School has not yet completed the analysis necessary to determine the actual financial statement impact of these new pronouncements.

REQUIRED SUPPLEMENTARY INFORMATION

21st CENTURY CYBER CHARTER SCHOOL

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance
REVENUES				
Local sources	\$ 20,907,689	\$ 20,907,689	\$ 20,596,284	\$ (311,405)
State sources	25,746	25,746	56,285	30,539
TOTAL REVENUES	20,933,435	20,933,435	20,652,569	(280,866)
EXPENDITURES				
INSTRUCTIONAL SERVICES:				
Regular programs - elementary/secondary	7,636,946	8,287,016	7,607,024	679,992
Special programs - elementary/secondary	1,847,716	1,847,716	1,761,379	86,337
Other instructional programs - elementary/secondary	175,606	175,607	51,980	123,627
TOTAL INSTRUCTIONAL SERVICES	9,660,268	10,310,339	9,420,383	889,956
SUPPORT SERVICES:				
Students	1,323,479	1,323,479	1,232,408	91,071
Instructional staff	2,066,943	2,066,943	1,964,689	102,254
Administration	3,132,168	3,132,168	2,576,046	556,122
Pupil health	257,370	257,370	210,377	46,993
Business services	817,974	817,975	758,501	59,474
Operation and maintenance of plant Central	1,248,168	1,307,928	1,096,965	210,963
	1,312,635	1,312,635	1,135,517	177,118
TOTAL SUPPORT SERVICES	10,158,737	10,218,498	8,974,503	1,243,995
OPERATION OF NONINSTRUCTIONAL SERVICES:				
Student activities	166,099	166,099	91,923	74,176
CAPITAL OUTLAY	2,895,077	2,835,317	2,630,833	204,484
DEBT SERVICE PAYMENTS	948,331	298,259	220,338	77,921
TOTAL EXPENDITURES	23,828,512	23,828,512	21,337,980	2,490,532
DEFICIENCY OF REVENUES OVER EXPENDITURES	(2,895,077)	(2,895,077)	(685,411)	2,209,666
OTHER FINANCING SOURCES				
Proceeds from revenue note	1,200,000	1,200,000	816,478	(383,522)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (1,695,077)</u>	<u>\$ (1,695,077)</u>	131,067	<u>\$ 1,826,144</u>
FUND BALANCE - BEGINNING OF YEAR			3,504,153	
FUND BALANCE - END OF YEAR			<u>\$ 3,635,220</u>	

See note to required supplementary information.

21st CENTURY CYBER CHARTER SCHOOL

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2020

BUDGETARY DATA

The budget for the general fund is adopted on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the PDE 2028 when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all 2019/2020 budget transfers.

Excess of Expenditures Over Appropriations in Individual Funds

No individual governmental fund required to have a legally adopted budget had an excess of expenditures over appropriations.

Budgetary Compliance

The Charter School's only legally adopted budget is for the General Fund. All budgetary transfers were made within the last nine months of the fiscal year. The Charter School cancels all purchase orders open at year end; therefore, it does not have any outstanding encumbrances at June 30, 2020. In addition, the Charter School includes a portion of the prior year's fund balance represented by unappropriated liquid assets remaining in the fund as budgeted revenue in the succeeding year. The results of operations on a GAAP basis do not recognize the fund balance allocation as revenue as it represents prior period's excess of revenues over expenditures.

21st CENTURY CYBER CHARTER SCHOOL

**SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AND RELATED RATIOS - PENSION PLAN**

LAST TEN FISCAL YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Charter School's proportion of the collective net pension liability	0.0523%	0.0474%	0.0388%	0.0313%	0.0296%	0.0309%	0.0279%
Charter School's proportionate share of the collective net pension liability	\$ 24,467,000	\$ 22,754,000	\$ 19,163,000	\$ 15,511,000	\$ 12,822,000	\$ 12,230,000	\$ 11,422,000
Charter School's covered payroll	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336
Charter School's proportionate share of the net pension liability as a percentage of its covered payroll	338.93%	356.43%	370.61%	382.06%	337.14%	310.59%	319.02%
Plan fiduciary net position as a percentage of the total pension liability	55.66%	54.00%	51.84%	50.14%	54.36%	57.24%	54.50%

The Charter School's covered payroll noted above is as of the measurement date of the net pension liability, which is one year prior to the fiscal year end.

NOTES TO SCHEDULE

Changes of 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.

Change of Assumptions

None.

This schedule is to present the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOL CONTRIBUTIONS - PENSION PLAN

LAST TEN FISCAL YEARS

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 2,639,914	\$ 2,367,496	\$ 2,042,783	\$ 1,521,325	\$ 1,040,962	\$ 824,109	\$ 630,616	\$ 410,841	\$ 270,256	\$ 142,715
Contributions in relation to the contractually required contribution	2,639,914	2,367,496	2,042,783	1,521,325	1,040,962	824,109	630,616	410,841	270,256	142,715
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School's covered payroll	\$ 7,853,989	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336		
Contributions as a percentage of covered payroll	33.61%	32.80%	32.00%	29.42%	25.64%	21.67%	16.02%	11.47%		

NOTE: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

**SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
AND RELATED RATIOS - PSERS OPEB PLAN**

LAST TEN FISCAL YEARS

	2020	2019	2018	2017
Charter School's proportion of the collective net PSERS OPEB liability	0.0523%	0.0474%	0.0388%	0.0313%
Charter School's proportionate share of the collective net PSERS OPEB liability	\$ 1,112,000	\$ 988,000	\$ 791,000	\$ 674,000
Charter School's covered payroll	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874
Charter School's proportionate share of the net PSERS OPEB liability as a percentage of its covered payroll	15.40%	15.48%	15.30%	16.60%
Plan fiduciary net position as a percentage of the total PSERS OPEB liability	5.56%	5.56%	5.73%	5.47%

The Charter School's covered payroll noted above is as of the measurement date of the net PSERS OPEB liability, which is one year prior to the fiscal year end.

NOTES TO SCHEDULE

Changes of Benefit Terms

None.

Changes of Assumptions

Significant changes of assumptions for the June 30, 2019 measurement date are as follows:

- The discount rate changed from 2.98% to 2.79%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOL CONTRIBUTIONS - PSERS OPEB PLAN

LAST TEN FISCAL YEARS

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 66,473	\$ 60,277	\$ 53,419	\$ 43,243	\$ 34,976	\$ 36,180	\$ 36,655	\$ 30,724	\$ 21,958	\$ 18,267
Contributions in relation to the contractually required contribution	66,473	60,277	53,419	43,243	34,976	36,180	36,655	30,724	21,958	18,267
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School's covered payroll	\$ 7,853,989	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336		
Contributions as a percentage of covered payroll	0.85%	0.83%	0.84%	0.84%	0.86%	0.95%	0.93%	0.86%		

NOTE: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS -
CHARTER SCHOOL OPEB PLAN

LAST TEN FISCAL YEARS

	2020	2019	2018
Total OPEB Liability:			
Service cost	\$ 109,307	\$ 91,917	\$ 87,681
Interest	14,804	15,855	9,773
Changes of benefit terms	-	(4,651)	-
Differences between expected and actual experience	-	(125,220)	-
Changes of assumptions	(21,252)	(1,528)	16,559
Benefit payments	-	(7,737)	-
	<u>102,859</u>	<u>(31,364)</u>	<u>114,013</u>
Net change in total OPEB liability			
Total OPEB liability, beginning	<u>387,457</u>	<u>418,821</u>	<u>304,808</u>
	<u>\$ 490,316</u>	<u>\$ 387,457</u>	<u>\$ 418,821</u>
Total OPEB liability, ending			
Covered Employee Payroll	<u>\$ 7,304,223</u>	<u>\$ 7,304,223</u>	<u>\$ 4,834,351</u>
Total OPEB Liability as a Percentage of Covered Employee Payroll	6.71%	5.30%	8.66%

NOTES TO SCHEDULE

Changes of Benefit Terms

None.

Changes of Assumptions

Significant changes in assumptions for the July 1, 2019 measurement date are as follows:

- The discount rate changed from 2.98% to 3.36%.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.



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

**To the Board of Trustees
21st Century Cyber Charter School
West Chester, Pennsylvania**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the 21st Century Cyber Charter School, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the 21st Century Cyber Charter School's basic financial statements and have issued our report thereon dated January 12, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 21st Century Cyber Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control.

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

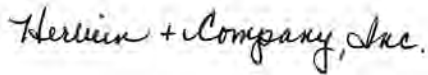
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 21st Century Cyber Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



Reading, Pennsylvania
January 12, 2021



21st CENTURY CYBER CHARTER SCHOOL

FINANCIAL AND COMPLIANCE REPORT

Year Ended June 30, 2021

TABLE OF CONTENTS

	Pages
INDEPENDENT AUDITOR'S REPORT	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 11
 BASIC FINANCIAL STATEMENTS	
 Government-Wide Financial Statements	
Statement of Net Position.....	12
Statement of Activities.....	13
 Fund Financial Statements	
Balance Sheet - Governmental Fund	14
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position.....	15
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund.....	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Government-Wide Statement of Activities	17
 Notes to Basic Financial Statements	
Note 1 - Summary of Significant Accounting Policies	18
Note 2 - Stewardship, Compliance, and Accountability	28
Note 3 - Cash and Investments	29
Note 4 - Intergovernmental Receivables, Accounts Receivable, and Unavailable Revenue	31
Note 5 - Capital Assets	32
Note 6 - Long-Term Liabilities	33
Note 7 - Employee Retirement Plans.....	35
Note 8 - Other Postemployment Benefit Plans.....	41
Note 9 - Risk Management.....	56
Note 10 - Commitments	57
Note 11 - Fund Balance.....	57
Note 12 - New Accounting Pronouncements	58

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule for the General Fund	59
Note to Required Supplementary Information.....	60
Schedule of the Charter School’s Proportionate Share of the Net Pension	
Liability and Related Ratios - Pension Plan.....	61
Schedule of Charter School Contributions - Pension Plan	62
Schedule of the Charter School’s Proportionate Share of the Net OPEB	
Liability and Related Ratios - PSERS OPEB Plan	63
Schedule of Charter School Contributions - PSERS OPEB Plan	64
Schedule of Changes in the Total OPEB Liability and Related Ratios - Charter School OPEB Plan.....	65

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

66 - 67



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INDEPENDENT AUDITOR'S REPORT

**To the Board of Trustees
21st Century Cyber Charter School
West Chester, Pennsylvania**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the , as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the 21st Century Cyber Charter School, as of June 30, 2021, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule for the general fund, and pension and other postemployment benefit information on pages 61 through 65 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2021, on our consideration of the 's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control over financial reporting and compliance.

Herbein + Company, Inc.

**Reading, Pennsylvania
December 14, 2021**



MANAGEMENT'S DISCUSSION AND ANALYSIS
Required Supplementary Information
June 30, 2021

The discussion and analysis of 21st Century Cyber Charter School's (Charter School) financial performance provides an overall review of the Charter School's financial activities for the fiscal year ended June 30, 2021. The intent of this discussion and analysis is to look at the Charter School's financial performance as a whole. Readers should also review the financial statements and the notes to the basic financial statements to enhance their understanding of the Charter School's financial performance.

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

FINANCIAL HIGHLIGHTS

The 21st Century Cyber Charter School's financial results for the 2020-2021 school year resulted in a total net position of \$6,477,300 and a Governmental Fund balance of \$17,852,405 at June 30, 2021. The June 30, 2020 net position was \$(4,926,451) and fund balance was \$3,635,220.

Governmental activities total assets at June 30, 2021 were \$33,380,166 compared to the June 30, 2020 balance of \$20,252,576.

The primary source of revenue for the Charter School is tuition charged to school districts at rates determined by the completion of the Pennsylvania Department of Education form PDE-363. With the continuation of the COVID-19 global pandemic, the Charter School continued to face unprecedented scenarios related to educational operations. Most notable of which was the uncertainty of student enrollment seeing an overall increase in enrollment of 936 students or 46% over the prior year, ending the year June 30, 2021 with 2,956 students.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts: (1) management’s discussion and analysis, (2) the basic financial statements, and (3) required supplementary information. The basic financial statements include two kinds of statements that present different views of the School.

This Management’s Discussion and Analysis is intended to serve as an introduction to the School's basic financial statements. Government-Wide Financial Statements include a Statement of Net Position and Statement of Activities which are designed to provide readers with a short-term and long-term overview of the School's finances. The remaining Fund Financial Statements focus on a more detailed presentation of operations in the short-term. In particular, fund balance may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

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

Figure 1 shows how the required parts of the financial statements are arranged and relate to one another.

Figure 1
Required Components of 21st Century Cyber Charter School’s Financial Report

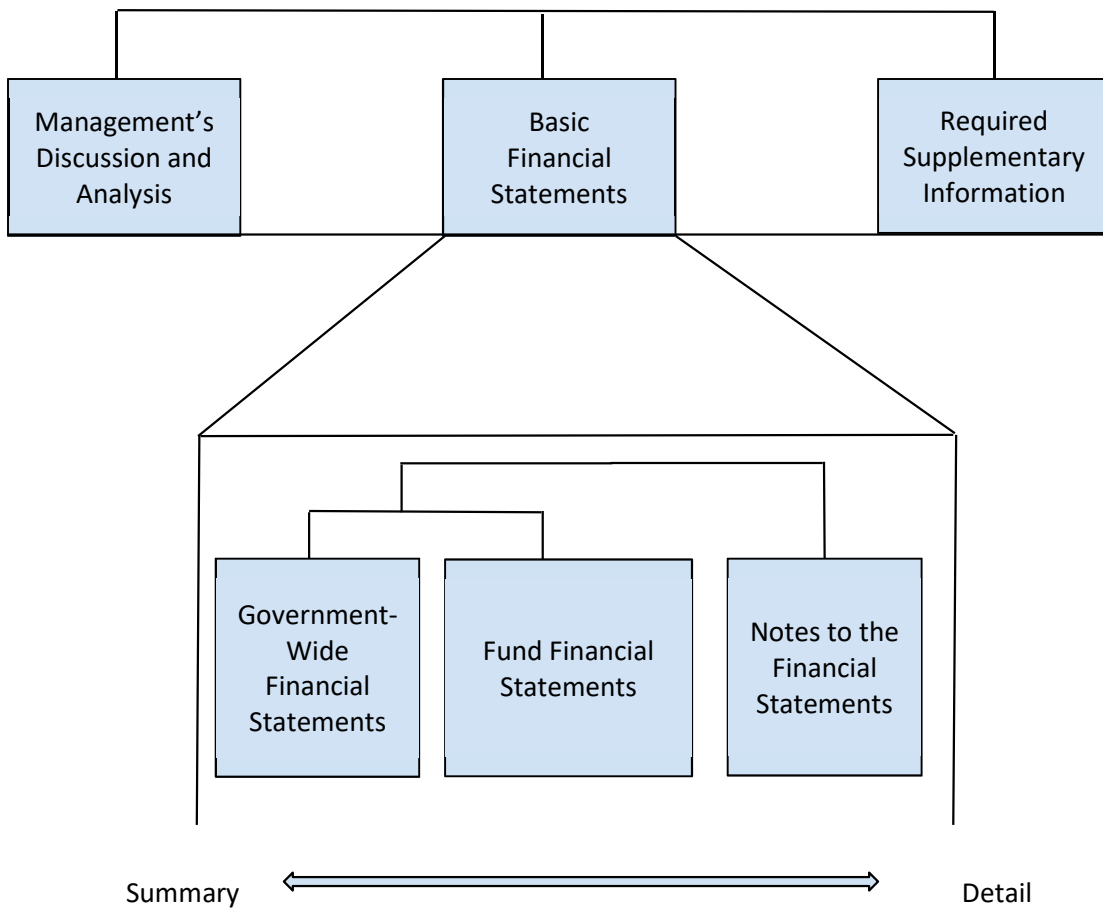


Figure 2 summarizes the major features of the Charter School’s financial statements. The remainder of this overview section of Management’s Discussion and Analysis highlights the structure and contents of each of the statements.

Figure 2
21st Century Cyber Charter School's
Government-Wide and Fund Financial Statements

		Fund Statements
	Government-Wide Statements	Governmental Funds
Scope	Entire 21st Century Cyber Charter School (except fiduciary funds)	The activities of the Charter School that are not proprietary or fiduciary, such as education, administration and community services
Required financial statements	Statement of net position Statement of activities	Balance Sheet Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, current and noncurrent, and deferred inflows and outflows of resources	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or noncurrent liabilities included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

Government-Wide Statements

The government-wide statements report information about the Charter School as a whole using accounting methods similar to those used by private-sector companies, referred to as the accrual basis of accounting.

The Statement of Net Position presents all of the Charter School's assets and liabilities and deferred inflows and outflows of resources with the difference reported as "net position." Over time, increases and decreases in net position measure whether the School's financial condition is improving or deteriorating.

The Statement of Activities presents information showing how the Charter School's net position changed during the year. All changes in net position are reported as soon as the underlying events giving rise to the change occur, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in these statements for some events that will result in cash flows in future periods.

The School currently only has governmental activities reported on these statements.

- Governmental activities - contain the basic services of the Charter School, such as regular and special education and operation and maintenance of plant services, as well as the tuition revenue and federal and state grants which generally finance these programs.

Fund Financial Statements

The fund financial statements provide more detailed information about the Charter School's funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts used to keep track of specific sources of funding and spending for programs. The Charter School has no non-major governmental, proprietary, or fiduciary funds and reports all activity in a single governmental fund.

Governmental Funds - Includes the Charter School's basic services and generally (1) focuses on how cash and other financial assets can readily be converted into cash inflows and outflows and (2) identifies balances left at year-end that are available for spending. Financial results are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets. The governmental fund statements provide a detailed short-term view of the Charter School's operations and the services provided. Governmental fund information helps the reader determine the level of financial resources that can be spent in the near future to finance the Charter School's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

FINANCIAL ANALYSIS OF THE 21ST CENTURY CYBER CHARTER SCHOOL AS A WHOLE

The Charter School’s total net position was \$6,477,300 as of June 30, 2021.

Figure 3
Condensed Statement of Net Position
June 30

	Governmental Activities	
	2020	2021
Current and other assets	\$ 6,396,809	\$ 20,398,295
Capital assets	<u>\$ 13,855,767</u>	<u>\$ 12,981,871</u>
Total assets	\$ 20,252,576	\$ 33,380,166
Deferred outflows of resources	\$ 8,767,793	\$ 9,220,520
Current and other liabilities	\$ 3,432,166	\$ 2,381,327
Long-term liabilities	<u>\$ 29,465,738</u>	<u>\$ 32,817,879</u>
Total liabilities	\$ 32,897,904	\$ 35,199,206
Deferred inflows of resources	\$ 1,048,916	\$ 924,180
Net Investment in capital assets	\$ 9,891,109	\$ 9,918,990
Unrestricted	<u>\$ (14,817,560)</u>	<u>\$ (3,441,690)</u>
Total Net Position	<u>\$ (4,926,451)</u>	<u>\$ 6,477,300</u>

Current assets at June 30, 2021 included cash of \$16,218,693, intergovernmental and other receivables of \$3,645,524, and prepaid expenses of \$534,078.

Total liabilities increased in 2020-2021. Accounts payable balances were \$510,786 compared to the prior year balance of \$401,626. The increase of \$109,160 is the result of increased internet reimbursements to parents due to enrollment increases, increased staff with reimbursable internet, and an increase in special and regular education related services. Accrued salaries and benefits decreased from \$2,098,222 at June 30, 2020 to \$1,723,235 at June 30, 2021, a result of the net of increased staff due to increased enrollment and timing of payments made for associated taxes. The compensated absences accrual, which reflects the value of unused vacation time increased from \$333,305 to \$410,792 (which reflects the long-term portion) as of June 30, 2021. The total ending net other postemployment benefit liabilities are \$1,809,417 at year-end 2020-2021, an increase from the balance of \$1,602,316 at June 30, 2020. The largest increase in liabilities was the Charter School’s proportionate share of the net pension liability, which increased \$3,156,000 from the prior year totaling \$27,623,000 at June 30, 2021.

The results of this year’s operations as a whole are reported in the Statement of Activities and are summarized below in Figure 4.

Figure 4 Condensed Statement of Activities June 30		
Governmental Activities		
Revenues	2020	2021
Program Revenues		
Charges for services	\$ 20,571,732	\$ 36,168,864
Operating grants and contributions	\$ 224,666	\$ 297,077
Capital grants and contributions	\$ 0	\$ 0
Investment Earnings	<u>\$ 28,086</u>	<u>\$ 2,520</u>
Total Revenues	\$ 20,824,484	\$ 36,468,461
Expenses		
Instruction	\$ 11,142,834	\$ 14,576,039
Support Services	\$ 10,471,955	\$ 10,220,202
Non Instructional Services and interest on long-term debt	<u>\$ 240,315</u>	<u>\$ 268,469</u>
Total Expenses	<u>\$ 21,855,104</u>	<u>\$ 25,064,710</u>
Increase (Decrease) in Net Position	\$ (1,030,620)	\$ 11,403,751
Beginning Net Position	<u>\$ (3,895,831)</u>	<u>\$ (4,926,451)</u>
Ending Net Position	<u>\$ (4,926,451)</u>	<u>\$ 6,477,300</u>

Increased enrollment in the Charter School generated additional tuition revenue of \$15,597,132 in 2020-2021 compared to the prior school year.

Total expenses in 2020-2021 were \$3,209,606 higher than in 2019-2020. The increase in operating expenses can be explained by increased staff, supplies, and materials due to enrollment, increased pension expense, and increased special education related services expenditures.

Figure 5 shows each activity's net cost (total cost less fees generated by the activities and grants/subsidies provided for specific programs).

Figure 5 Net Income (Cost) of Governmental Activities June 30				
	Total Cost of Services		Net Income (Cost) of Services	
	2020	2021	2020	2021
Instruction	\$ 11,142,834	\$ 14,576,039	\$ (465,902)	\$ 7,153,355
Support Services	\$ 10,471,955	\$ 10,220,202	\$ (454,779)	\$ 4,311,290
Non Instructional Services and Interest	<u>\$ 240,315</u>	<u>\$ 268,469</u>	<u>\$ (138,025)</u>	<u>\$ (63,414)</u>
Total	<u>\$ 21,855,104</u>	<u>\$ 25,064,710</u>	<u>\$ (1,058,706)</u>	<u>\$ 11,401,231</u>

BUDGET HIGHLIGHTS

During the fiscal year, the Board authorizes revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the 21st Century Cyber Charter School. A schedule showing the Charter School's original and final budget amounts compared with amounts actually paid and received is provided in the financial statements.

Revenue for the year was 61.4% more than budgeted. The difference between budget and actual is largely being driven by growth in enrollment during the year.

Total expenditures were 1.6% lower than budget for the year. Additional expenditures related to the growth in enrollment were offset by open administrative positions during the year and cost-savings related to marketing.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2021, the Charter School had \$12,981,871 invested in building improvements, furniture, and computer equipment, net of depreciation.

Figure 6		
Capital Assets (net of depreciation)		
June 30		
	Governmental Activities	
	2020	2021
Construction in Progress	\$ 0	\$ 0
Building & Building Improvements	\$ 13,080,124	\$ 12,360,001
Furniture & Computer Equipment	<u>\$ 775,643</u>	<u>\$ 621,870</u>
Total	<u>\$ 13,855,767</u>	<u>\$ 12,981,871</u>

Debt Administration

The 21st Century Cyber Charter School has debt for 1245 Wrights Lane Building with a Tax-Exempt Revenue Note, which has a balance of \$3,062,881 as of June 30, 2021. During the fiscal year, the Charter School closed an available drawdown bank note payable with a balance of \$0 as of June 30, 2021.

See notes to the financial statements for more information on capital assets and debt administration.

ECONOMIC FACTORS AND THE CHARTER SCHOOL'S FUTURE

A charter renewal for 2019-2020 to 2023-2024 was approved and issued in February 2019. A charter amendment was approved on October 26, 2016 to establish a satellite site in Murrysville, PA. This site has been established and is fully staffed.

The Pennsylvania School Employees Retirement System (PSERS) retirement rate history table is below. These rates were determined by PSERS' actuary and are subject to certification by the PSERS Board of Trustees.

Year	Rate
<i>2019-2020</i>	<i>34.29%</i>
<i>2020-2021</i>	<i>34.51%</i>
<i>2021-2022</i>	<i>34.94%</i>

As the political climate stabilizes in Pennsylvania, there has been little movement to seriously pass a charter school reform bill. Any change in the funding formula would likely be a part of that legislation. To date, no legislation has been passed regarding cyber charter school reform. The Board of Trustees has approved a program stabilization fund to provide financial assistance to the Charter School, if needed, should there be changes to the formula.

CONTACTING THE 21ST CENTURY CYBER CHARTER SCHOOL FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors, and creditors with a general overview of the Charter School's finances and to show accountability for the money received. If you have questions about this report or wish to request additional financial information, please contact the Open Records Officer, 21st Century Cyber Charter School, 1245 Wrights Lane, West Chester, PA 19380, 484-875-5400.

21st CENTURY CYBER CHARTER SCHOOL

STATEMENT OF NET POSITION

June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 16,218,693
Intergovernmental receivables	3,645,524
Prepaid expenses	534,078
Capital assets, net of accumulated depreciation	<u>12,981,871</u>
TOTAL ASSETS	<u>33,380,166</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources for pension	8,661,730
Deferred outflows of resources for other postemployment benefits	<u>558,790</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>9,220,520</u>
LIABILITIES	
Accounts payable	510,786
Accrued interest	7,637
Accrued salaries and benefits	1,723,235
Unearned revenues	51,458
Noncurrent liabilities, due within one year	88,211
Noncurrent liabilities:	
Notes payable	2,974,670
Long-term portion of compensated absences	410,792
Net pension liability	27,623,000
Net other postemployment benefit liabilities	<u>1,809,417</u>
TOTAL LIABILITIES	<u>35,199,206</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources for pension	662,000
Deferred inflows of resources for other postemployment benefits	<u>262,180</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>924,180</u>
NET POSITION	
Net investment in capital assets	9,918,990
Unrestricted (deficit)	<u>(3,441,690)</u>
TOTAL NET POSITION (DEFICIT)	<u><u>\$ 6,477,300</u></u>

See accompanying notes.

21st CENTURY CYBER CHARTER SCHOOL

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenue		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Governmental Activities				
Instruction	\$ 14,576,039	\$ 21,539,620	\$ 189,774	\$ 7,153,355
Instructional student support	4,624,208	6,453,264	32,623	1,861,679
Administrative and financial support services	4,461,524	6,196,694	-	1,735,170
Operation and maintenance of plant services	1,134,470	1,774,231	74,680	714,441
Student activities	134,100	205,055	-	70,955
Interest on long-term debt	134,369	-	-	(134,369)
Total Governmental Activities	<u>\$ 25,064,710</u>	<u>\$ 36,168,864</u>	<u>\$ 297,077</u>	11,401,231
General Revenues				
Investment earnings				2,520
Change in Net Position				11,403,751
Net Position (Deficit) - Beginning of Year				(4,926,451)
Net Position (Deficit) - End of Year				<u>\$ 6,477,300</u>

21st CENTURY CYBER CHARTER SCHOOL

BALANCE SHEET - GOVERNMENTAL FUND

June 30, 2021

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 16,218,693
Intergovernmental receivables	3,645,524
Accounts receivable	1,877,865
Prepaid expenditures	<u>534,078</u>
TOTAL ASSETS	<u>\$ 22,276,160</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 510,786
Accrued salaries and benefits	1,723,235
Unearned revenues	<u>51,458</u>
TOTAL LIABILITIES	2,285,479
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - tuition	260,411
Unavailable revenue - other fees	<u>1,877,865</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	2,138,276
FUND BALANCE	
Nonspendable	534,078
Committed	15,505,247
Assigned	373,358
Unassigned	<u>1,439,722</u>
TOTAL FUND BALANCE	<u>17,852,405</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 22,276,160</u>

21st CENTURY CYBER CHARTER SCHOOL

**RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO THE
GOVERNMENT-WIDE STATEMENT OF NET POSITION**

June 30, 2021

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

TOTAL FUND BALANCE - GOVERNMENTAL FUND		\$ 17,852,405
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$15,679,557 and the accumulated depreciation is \$2,697,686.		12,981,871
Tuition receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures and therefore are reported as unavailable revenue in the funds. Accounts receivables not collected soon enough to pay for the current period's expenditures are reported as unavailable revenue in the funds and fully reserved on the government-wide financial statements.		260,411
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Notes payable	(3,062,881)	
Accrued interest on notes	(7,637)	
Long-term portion of compensated absences	<u>(410,792)</u>	(3,481,310)
The net pension liability and related deferred outflows and inflows of resources for pensions are not reflected on the fund financial statements.		(19,623,270)
The net other postemployment benefit liabilities and related deferred outflows and inflows of resources for other postemployment benefits are not reflected on the fund financial statements.		<u>(1,512,807)</u>
TOTAL NET POSITION (DEFICIT) - GOVERNMENTAL ACTIVITIES		<u><u>\$ 6,477,300</u></u>

21st CENTURY CYBER CHARTER SCHOOL

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND

For the Year Ended June 30, 2021

	<u>General Fund</u>
REVENUES	
Local sources	\$ 36,339,560
State sources	32,623
Federal sources	<u>74,680</u>
TOTAL REVENUES	36,446,863
 EXPENDITURES	
Current:	
Instructional services	12,621,244
Support services	8,451,923
Operation of noninstructional services	120,153
Debt service:	
Principal	901,777
Interest	<u>134,581</u>
TOTAL EXPENDITURES	<u>22,229,678</u>
EXCESS OF REVENUES OVER EXPENDITURES	14,217,185
FUND BALANCE - BEGINNING OF YEAR	<u>3,635,220</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 17,852,405</u></u>

21st CENTURY CYBER CHARTER SCHOOL

**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2021

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

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND \$ 14,217,185

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlays	\$ 10,500	
Less: depreciation expense	<u>(884,396)</u>	(873,896)

Because some revenue will not be collected for several months after the Charter School's year end, they are not considered as "available" revenues in the governmental funds. This entry also records an allowance for uncollectible receivables. 21,598

Issuance of long-term debt (e.g. notes) provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. 901,777

Interest expense incurred on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. 212

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. The difference in the amount incurred and amount paid of these activities is:

Compensated absences	(77,487)	
Net pension liability and related deferred outflows and inflows	(2,601,574)	
Net OPEB liability and related deferred outflows and inflows	<u>(184,064)</u>	<u>(2,863,125)</u>

CHANGE IN NET POSITION (DEFICIT) OF GOVERNMENTAL ACTIVITIES \$ 11,403,751

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

The 21st Century Cyber Charter School (the “Charter School”) was originally chartered through West Chester Area School District. The Charter School was established in April 2001 and began operations in July 2001. Effective July 1, 2006, the Charter School became chartered directly through the Pennsylvania Department of Education. The current charter expires June 30, 2024.

The Charter School is located in West Chester, Pennsylvania, and was established to provide services to students located in Pennsylvania. The Charter School is governed by a board consisting of the executive directors of the Bucks, Chester, and Montgomery County Intermediate Units, nine active superintendents from Bucks, Chester, or Montgomery Counties, and one or more parents of children enrolled in the Charter School.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the 21st Century Cyber Charter School have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting principles are as follows:

A. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Charter School and its component units.

The Charter School used guidance contained in generally accepted accounting principles to evaluate the possible inclusion of related entities (authorities, boards, councils, fiduciary activities, etc.) within its reporting entity. Accounting principles generally accepted in the United States of America require that the reporting entity consists of the primary government and organizations for which the primary government is financially accountable. In addition, the primary government may determine, through the exercise of management’s professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity’s financial statements from being misleading. In such instances, that organization should be included as a component unit if the nature and significance of their relationship with the primary government or other component units are such that the exclusion from the financial reporting entity would render the financial reporting entity’s financial statements incomplete or misleading. In evaluating how to define the reporting entity, management has considered all potential component units.

Based on the foregoing criteria, the Charter School has determined it has no component units.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Basis of Presentation - Government-Wide Financial Statements

Government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting entity, except for its fiduciary activities. All fiduciary activities are reported only in the fund financial statements. The government-wide statements include separate columns for the governmental and business-type activities of the primary government, as well as any discretely presented component units. Governmental activities, which normally are supported by intergovernmental revenues and other nonexchange transactions, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable. The Charter School presently only has governmental activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function to the Charter School are offset by the program revenues related to that function. Direct expenses are those that are directly related to and clearly identified with a function. Program revenues include 1) charges to customers or others who purchase, use or directly benefit from services or goods provided by a given function, or 2) grants and contributions that are restricted to meet the operational or capital requirements of a function. Other items properly not included in program revenues are reported as general revenues.

C. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Fiduciary funds are reported by fund type.

The Charter School Reports the Following Major Governmental Fund:

General Fund: The general fund is the general operating fund of the Charter School. It is used to account for all financial resources. All activities of the Charter School are accounted for through this fund.

The Charter School does not currently have any enterprise or fiduciary funds.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 Charter School considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. 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. If time eligibility requirements are not met, deferred inflows of resources would be recorded. All other revenue items are considered to be measurable and available only when cash is received by the Charter School.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, 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, including draw down notes, and acquisitions under capital leases are reported as other financing sources.

E. Budgetary Information

1. Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations, except unexpended grant appropriations and encumbrances, lapse at fiscal year end. The Charter School's 1899-2021 budget was prepared and approved by the board of trustees prior to submitting the budget to the Pennsylvania Department of Education.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position

1. Investments

Investments are stated at fair value in accordance with Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application*, except for investments in external investment pools, which are valued at amortized costs if required criteria are met as outlined in Governmental Accounting Standards Board Statement No. 79, *Certain External Investment Pools and Pool Participant*.

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

Investments are exposed to various risks such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near-term and that such changes could materially affect the amounts reported in the statement of financial position.

2. Receivables

The intergovernmental receivables are amounts due from local school districts and the Pennsylvania Department of Education (PDE). Accounts receivable represents amounts due for equipment that has been damaged or was not returned. Management evaluates the collectible nature of outstanding receivables and records an allowance if needed.

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 costs of prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets, Depreciation, and Amortization

The Charter School's capital assets with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. Donated capital assets are valued at the estimated fair value of the item at the date of donation.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

4. Capital Assets, Depreciation, and Amortization - continued

The Charter School generally capitalizes assets with a cost of \$5,000 or more as purchase and construction outlays occur. Assets purchased or constructed with long-term debt may be capitalized regardless of the threshold established. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. Construction in progress is stated at cost and consists primarily of costs incurred on construction projects. No provision for depreciation is made on construction in progress until the assets are complete and placed into service. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives for depreciable assets are as follows:

Assets	Years
Building and building improvements	7 - 50
Furniture and computer equipment	5 - 20

5. Valuation of Long-Lived Assets

Long-lived assets to be held and used are required to be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In general, any long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell. The Charter School periodically evaluates the recoverability of its long-lived assets, including real estate and improvements and deferred costs, using objective methodologies. Such methodologies include evaluations based on cash flows generated by the underlying assets or other determinants of fair value. None of the Charter School's long-lived assets were considered to be impaired as of June 30, 2021.

6. Unearned Revenues

Revenues that are received but not earned are reported as unearned revenues in the government-wide, governmental, and proprietary fund financial statements. Unearned revenues arise when resources are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Charter School has legal claim to the resources, the liability for unearned revenue is removed from the respective financial statements and revenue is recognized.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

7. Compensated Absences

Charter School policies permit employees to accumulate earned but unused vacation, personal, and sick days based on employment agreements. Payments for vacation, sick pay, and personal leave are expensed as paid in the governmental fund statements. Accumulated vacation, personal, and sick leave that is expected to be liquidated with expendable available financial resources and that has matured is reported as an expenditure and a fund liability in the governmental fund that will pay it. Accumulated vacation, personal, or sick leave that is not expected to be liquidated with expendable available financial resources and that has not matured is reported as a long-term liability in the proprietary funds and the government-wide financial statements and is expensed as incurred.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activity column in the statement of net position.

In the fund financial statements, governmental fund types recognize the face amount of debt issued or incurred and any original issue discounts or premiums are reported as other financing sources and uses. Issuance costs and underwriter's discount, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Pension

The Charter School contributes to the Public School Employees Retirement System (PSERS), a cost-sharing multiple-employer defined benefit pension plan. The Charter School accounts for the plan under the provisions of GASB Statement No. 68, which establishes standards for the measurement, recognition, and display of pension expense and related liabilities, deferred outflows and deferred inflows of resources related to pension, certain required supplementary information, and note disclosures.

For the purpose of measuring net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension 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 refund of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

10. Other Postemployment Benefits (OPEB)

The Charter School's other postemployment benefit plans are accounted for under the provisions of GASB Statement No. 75, which establishes standards for the measurement, recognition, and display of other postemployment benefit expense and related liabilities, deferred outflows and deferred inflows of resources related to other postemployment benefits, certain required supplementary information, and note disclosures. The Charter School provides OPEB under the following two plans:

PSERS OPEB Plan

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

Charter School OPEB Plan

The Charter School sponsors a single-employer defined benefit OPEB plan. For purposes of measuring the total 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 OPEB plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. The Charter School OPEB plan is unfunded.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

11. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expenses) until then. The Charter School has two items that qualify for reporting in this category:

Deferred outflows of resources for pension relate to the Charter School's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the pension plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included are contributions made to the pension plan subsequent to the measurement date and prior to the Charter School's year end. The contributions will be recognized as a reduction in net pension liability in the following year.

Deferred outflows of resources for other postemployment benefit liabilities relate to the Charter School's liability for postemployment benefits other than pensions and related expenses and arise from the changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included are contributions or benefit payments made subsequent to the measurement date and prior to the Charter School's year end. These payments will be recognized as a reduction to the net other postemployment benefit liability in the following year.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

11. Deferred Outflows/Inflows of Resources - continued

In addition to liabilities, the statement of net 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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Charter School has three types of items that qualify for reporting in this category:

Unavailable revenue arises only under a modified accrual basis of accounting and is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from tuition and other fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Deferred inflows of resources for pensions relate to the Charter School's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the pension plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

Deferred inflows of resources for other postemployment benefit liabilities relate to the Charter School's liability for postemployment benefits other than pensions and related expenses and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

12. Net Position

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in the capital assets component of net position is comprised of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. In addition, any deferred outflows of resources and/or deferred inflows of resources related to such capital assets or liabilities associated with the capital assets should also be added to or deducted from the overall net investment in capital assets. The restricted component of net position is used when there are limitations imposed on their use either through the enabling legislation adopted by a higher governmental authority or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining component of net position is unrestricted.

The Charter School applies restricted resources first when an expense is incurred for purposes for which both the restricted and unrestricted components of net position are available.

13. Fund Balance Policies and Flow Assumptions

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 Charter School itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The restricted fund balance classification represents funds that are limited in use due to constraints for a specific purpose through restrictions by external parties, grant agreements, or enabling legislation.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Charter School's highest level of decision-making authority. The board of trustees is the highest level of decision-making authority for the Charter School that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The director/CEO or designee may assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

13. Fund Balance Policies and Flow Assumptions - continued

The Charter School does not have a minimum fund balance policy.

Sometimes the government 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. The Charter School's policy states there are no restrictions placed on the order of the unrestricted fund balances used when an expenditure is incurred for a purpose in which unrestricted fund balance amounts are available under committed, assigned, or unassigned fund balance. The decision will be made at the discretion of the director/CEO.

G. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Compliance with Finance Related Legal and Contractual Provisions

The Charter School had no material violations of finance related legal and contractual provisions.

B. Deficit Fund Balance or Net Position of Individual Funds

For the year ended June 30, 2021, no individual funds had a deficit fund balance or net position.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 3 - CASH AND INVESTMENTS

Under Section 440.1 of the Public School Code of 1949, as amended, the Charter School is permitted to invest funds in the following types of investments:

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

Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation 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.

Pennsylvania Act 10 of 2016 became effective May 25, 2016, and expanded the permitted investment types to include commercial paper, bankers' acceptances, negotiable certificates of deposit, and insured bank deposit reciprocals as long as certain safeguards related to credit quality and maturity are met.

The deposit and investment policy of the Charter School adheres to state statutes. There were no deposits or investment transactions during the year that were in violation of either the state statutes or the policy of the Charter School.

The breakdown of total cash and investments on the financial statements are as follows at June 30, 2021:

Petty cash	\$ 148
Demand deposits	6,218,518
Pooled cash and investments	<u>10,000,027</u>
	<u>\$ 16,218,693</u>

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Charter School does not have a policy for custodial credit risk. As of June 30, 2021, the carrying amount of the Charter School's deposits was \$6,218,518 and the bank balance was \$6,282,618. Of the bank balance, \$250,000 was covered by federal depository insurance and \$6,032,618 of the Charter School's bank balance was exposed to custodial credit risk but covered by collateralization requirements in accordance with Act 72 of the 1971 Session of the General Assembly.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

Investments

As of June 30, 2021, the Charter School had the following pooled cash and investments:

	<u>Maturities</u>	<u>Fair Value/ Carrying Value</u>
PA School District Liquid Asset Fund:		
MAX Account Balance		\$ 10,000,003
Full Flex Pool	< 1 year	<u>24</u>
 Total Pooled Cash and Investments		 <u>\$ 10,000,027</u>

Certain external investments held by the Charter School, based on portfolio maturity, quality, diversification, and liquidity measures qualify for measurement at amortized cost at both the pool and participating government level consistent with GASB Statement No. 79. The Charter School measures those investments, which include \$10,000,027 (PSDLAF) at amortized cost. All investments in external investment pools that are not registered with the Securities and Exchange Commission are subject to oversight by the Commonwealth of Pennsylvania.

A portion of the Charter School’s deposits were in the Pennsylvania School District Liquid Asset Fund. PSDLAF acts like a money market mutual fund in that the objective is to maintain a stable net asset value of \$1 per share, is rated by nationally recognized statistical rating organization, and is subject to an independent annual audit.

The PSDMAX fund invests in U.S. treasury securities, U.S. government securities, its agencies and instrumentalities, and repurchase agreements, collateralized by such securities and contracted with highly-rated counterparties. Weighted average portfolio maturity for the fund is expected to be kept at or below 60 days. PSDMAX does not have limitations or restrictions on withdrawals.

The PSDLAF Full Flex Pool, as part of the Fixed-Term Series at PSDLAF, are a fixed-term investment collateralized in accordance with Act 72 and invests in assets listed above as permitted under Section 440.1 of the Public School Code of 1949. The Fixed-Term Series are fixed-term investment vehicles with maturities depending upon the maturity date of each particular Fixed-Term Series. All investments in a Fixed-Term Series by a Settlor are intended to be deposited for the full term of the particular Fixed-Term Series; however, participants in the full flex pool may remove funds without early withdrawal penalty. Whether a Fixed-Term Series has only one Settlor or more than one Settlor participating in it, each certificate of deposit in which the monies in such Fixed-Term Series are invested is registered in the name of that particular Fixed-Term Series.

As of June 30, 2021, the entire PSDLAF book balance of \$10,000,027 is considered to be a cash equivalent for presentation on the government-wide and fund financial statements.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

Interest Rate Risk

The Charter School does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investment program is reviewed annually by the board of trustees.

Credit Risk

The Charter School has no investment policy that would limit its investment choices to certain credit ratings. As of June 30, 2021, the Charter School's investments were rated as:

<u>Investment</u>	<u>Standard & Poor's</u>
Pennsylvania School District Liquid Asset Fund	AAAm

Concentration of Credit Risk

The Charter School places no limit on the amount the Charter School may invest in any one issuer. As of June 30, 2021, the Charter School did not have any investments subject to concentration of credit risk.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the Charter School will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Charter School has no investments subject to custodial credit risk.

NOTE 4 - INTERGOVERNMENTAL RECEIVABLES, ACCOUNTS RECEIVABLE, AND UNAVAILABLE REVENUE

The intergovernmental and state receivables are due from local school districts and the Pennsylvania Department of Education (PDE); therefore, management believes that they are fully collectible. Thus, no allowance has been deemed necessary or recorded in the accompanying financial statements. The intergovernmental receivables balance totals \$3,645,524 as of June 30, 2021.

Accounts receivable represents payments due for damaged or unreturned equipment from students totaling \$1,877,865. Management has determined that these receivables should be fully reserved in the government-wide financial statements.

The Charter School reports unavailable revenue of \$2,138,276 at June 30, 2021, consisting of \$260,411 of tuition revenue and \$1,877,865 of fees for damaged or unreturned equipment which were not collected within 90 days of the fiscal year end.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 5 - CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2021, were as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets being depreciated:				
Building and building improvements	\$ 13,862,089	\$ -	\$ -	\$ 13,862,089
Furniture and computer equipment	<u>1,836,428</u>	<u>10,500</u>	<u>(29,460)</u>	<u>1,817,468</u>
Total assets being depreciated	15,698,517	10,500	(29,460)	15,679,557
Less accumulated depreciation for:				
Building and building improvements	781,965	720,123	-	1,502,088
Furniture and computer equipment	<u>1,060,785</u>	<u>164,273</u>	<u>(29,460)</u>	<u>1,195,598</u>
Total accumulated depreciation	<u>1,842,750</u>	<u>884,396</u>	<u>(29,460)</u>	<u>2,697,686</u>
 TOTAL CAPITAL ASSETS BEING DEPRECIATED, NET	 <u>13,855,767</u>	 <u>(873,896)</u>	 <u>-</u>	 <u>12,981,871</u>
 GOVERNMENTAL ACTIVITIES, CAPITAL ASSETS, NET	 <u>\$ 13,855,767</u>	 <u>\$ (873,896)</u>	 <u>\$ -</u>	 <u>\$ 12,981,871</u>

Depreciation expense was charged to functions/programs of the governmental activities of the primary government as follows:

Instruction	\$ 526,684
Instructional student support	157,794
Administrative and financial support services	151,521
Operation and maintenance of plant services	43,383
Student activities	<u>5,014</u>
 TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	 <u>\$ 884,396</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 6 - LONG-TERM LIABILITIES

The Charter School issues tax-exempt revenue notes and bank notes to provide resources for major capital improvements. The notes are direct obligations issued on a pledge of the full faith and credit of the Charter School. Notes payable are as follows at June 30, 2021:

Tax-Exempt Revenue Note - Series of 2019:

The Charter School is liable for a tax-exempt revenue note dated March 5, 2019. The note was issued through the Central and Western Chester County Industrial Development Authority in the aggregate principal amount of \$3,250,000. The note bears interest at a fixed rate of 3.59%. Monthly payments of principal and interest are due beginning April 5, 2019 through maturity in March 2029. The proceeds of this note were used to fund the acquisition of a building.

\$ 3,062,881

The future annual payments required to amortize all notes payable for the years ending June 30 are as follows:

	<u>Tax-Exempt Revenue Note Series of 2019</u>	<u>Interest</u>
2022	\$ 88,211	\$ 110,048
2023	91,476	106,783
2024	94,578	103,681
2025	98,362	99,897
2026	102,003	96,256
2027 - 2029	<u>2,588,251</u>	<u>244,894</u>
	<u>\$ 3,062,881</u>	<u>\$ 761,559</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 6 - LONG-TERM LIABILITIES - CONTINUED

Long-term liability balances and activity for the year ended June 30, 2021, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Direct borrowings	\$ 3,964,658	\$ -	\$ 901,777	\$ 3,062,881	\$ 88,211
Total payable	3,964,658	-	901,777	3,062,881	88,211
Compensated absences	333,305	77,487	-	410,792	-
Net pension liability	24,467,000	5,795,914	2,639,914	27,623,000	-
Net other postemployment benefit liabilities (OPEB)	1,602,316	277,290	70,189	1,809,417	-
Total governmental long-term liabilities	<u>\$ 30,367,279</u>	<u>\$ 6,150,691</u>	<u>\$ 3,611,880</u>	<u>\$ 32,906,090</u>	<u>\$ 88,211</u>

Payments on notes payable are made by the general fund. Total interest paid during the year ended June 30, 2021, was \$134,581. The compensated absence liabilities will be liquidated by the general fund. The net pension and PSERS OPEB Plan portion of the OPEB liability will be liquidated through future contributions to PSERS at the statutory rates; contributions will be made from the general fund. The Charter School OPEB Plan portion of the OPEB liability will be liquidated through future payments from the general fund.

Events of Default

The Charter School's note contains a provision that in the event of default of nonpayment of principal and interest, the Charter School shall pay interest at a default rate of 5.00%. Furthermore, the bank may declare all unpaid principal and interest immediately due and payable. The note also contains a prepayment clause which allows the Charter School to prepay the note, in whole or in part, without payment of premium or penalty.

Subsequent Event

Subsequent to year-end the Board of Trustees approved an early payoff of the Tax-Exempt Revenue Note - Series of 2019. It is anticipated that this note will be fully satisfied during the 2021-2022 school year.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 7 - EMPLOYEE RETIREMENT PLANS

Employee Defined Benefit Pension Plan

General Information About the Pension Plan

Plan Description

PSERS is a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania under Title 24, Part IV of the Pennsylvania General Assembly. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2.0% 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 10 years of service.

Participants are eligible for disability retirement benefits after completion of 5 years of credited service. Such benefits are generally equal to 2.0% 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 1 year of credited service (age 65 with at least 3 years of credited service for Class T-E and Class T-F members) or who has at least 5 years of credited service (10 years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

General Information About the Pension Plan - continued

Benefits Provided - continued

Changes in benefit terms:

With the passage of Act 5 on June 12, 2017, Class T-E & T-F members are now permitted to elect a lump sum payment of member contributions upon retirement.

Contributions

The contribution policy is set by state statute and requires contributions by active members and employers.

Member Contributions:

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

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

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

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

Employer Contributions:

The Charter School's contractually required contribution rate for the fiscal year ended June 30, 2021 was 33.51% 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 Charter School were \$3,122,173 for the year ended June 30, 2021.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the Charter School reported a liability of \$27,623,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2019 to June 30, 2020. The Charter School’s proportion of the net pension liability was calculated utilizing the employer’s one-year reported contributions as it relates to the total one-year reported contributions. At June 30, 2021, the Charter School’s proportion was 0.0561%, which was an increase of 0.0038% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the Charter School recognized pension expense of \$5,723,747. At June 30, 2021, the Charter School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 72,000	\$ 662,000
Net difference between projected and actual investment earnings	1,214,000	-
Changes in proportion - plan level	4,203,000	-
Difference between employer contributions and proportionate share of total contributions	50,557	-
Contributions made subsequent to the measurement date	3,122,173	-
	<u>\$ 8,661,730</u>	<u>\$ 662,000</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

The \$3,122,173 reported as deferred outflows of resources related to pensions resulting from Charter School contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows for the years ending June 30:

2022	\$ 2,594,691
2023	1,096,224
2024	821,870
2025	<u>364,772</u>
	<u>\$ 4,877,557</u>

Actuarial Assumptions

The total pension liability at June 30, 2020 was determined by rolling forward the System's total pension liability at June 30, 2019 to June 30, 2020 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 actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future 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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

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 PSERS Board. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.

The PSERS Board’s adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2020 is:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	15.0%	5.2%
Private equity	15.0%	7.2%
Fixed income	36.0%	1.1%
Commodities	8.0%	1.8%
Absolute return	10.0%	2.5%
Infrastructure/MLPs	6.0%	5.7%
Real estate	10.0%	5.5%
Risk parity	8.0%	3.3%
Cash	6.0%	(1.0%)
Financing (LIBOR)	<u>(14.0%)</u>	(0.7%)
	<u>100.0%</u>	

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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

Sensitivity of the Charter 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 one-percentage point lower (6.25%) or one-percentage point higher (8.25%) than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Charter School's proportionate share of the net pension liability	\$ 34,176,000	\$ 27,623,000	\$ 22,072,000

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

At June 30, 2021, the Charter School had an accrued balance due to PSERS, including contributions related to pension and OPEB of \$881,301. This amount represents the Charter School's contractually obligated contributions for wages earned in April 2021 through June 2021.

Hybrid Defined Benefit/Defined Contribution Retirement Plan

Pursuant to the Commonwealth Act 2017-5, members hired on or after July 1, 2019, will be required to choose one of three new retirement plan design options for retirement benefits. The current defined benefit plan will no longer be available to new members hired on or after July 1, 2019. The new plan design options include two hybrid plans consisting of defined benefit and defined contribution components. The third option is a stand-alone defined contribution plan. A stand-alone defined benefit plan is no longer available to new members after June 30, 2019. Contributions to the defined contribution pension plan from the Charter School were \$16,771 for the year ended June 30, 2021.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

403(b) Tax Shelter Plan

The Charter School has established a 403(b) tax shelter plan permitting the establishment of accounts for school employees to voluntarily set aside monies to supplement their retirement income. All school employees are eligible to participate.

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS

Employee Defined Benefit Other Postemployment Benefit Plans

The Charter School has other postemployment benefits (OPEB) under 2 different plans: (1) a cost-sharing, multiple employer, employee defined benefit other postemployment benefits plan administered through PSERS (PSERS OPEB Plan), and (2) a single employer defined benefit healthcare plan (Charter School OPEB Plan). The Charter School's aggregate net OPEB liability and deferred outflows and inflows of resources related to OPEB at June 30, 2021 are as follows:

<u>Plan</u>	<u>Net OPEB Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
PSERS OPEB Plan	\$ 1,210,000	\$ 453,401	\$ 27,000
Charter School OPEB Plan	<u>599,417</u>	<u>105,389</u>	<u>235,180</u>
Total	<u>\$ 1,809,417</u>	<u>\$ 558,790</u>	<u>\$ 262,180</u>

PSERS OPEB Plan

General Information About the PSERS OPEB Plan

Health Insurance Premium Assistance Program

PSERS (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, 2020, there were no assumed future benefit increases to participating eligible retirees.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

General Information About the PSERS OPEB Plan - 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 Health Option Program 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, 2020, there were no assumed future benefit increases to participating eligible retirees.

Contributions

The contribution policy is set by state statute. A portion of each employer's contribution is set aside for premium assistance. The Charter School's contractually required contribution rate for the fiscal year ended June 30, 2021, was 0.82% 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 Charter School were \$76,401 for the year ended June 30, 2021.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

General Information About the PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

At June 30, 2021, the Charter School reported a liability of \$1,210,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, 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, 2019 to June 30, 2020. The Charter School's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2021, the Charter School's proportion was 0.0560% which was an increase of 0.0037% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the Charter School recognized OPEB expense of \$138,473. At June 30, 2021, the Charter School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 11,000	\$ -
Changes of assumptions	49,000	-
Net difference between projected and actual investment earnings	2,000	-
Changes in proportion	315,000	27,000
Contributions made subsequent to the measurement date	76,401	-
	<u>\$ 453,401</u>	<u>\$ 27,000</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

The \$76,401 reported as deferred outflows of resources related to OPEB resulting from Charter School contributions made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows for the years ending June 30:

2022	\$	79,000
2023		79,000
2024		79,000
2025		64,000
2026		34,000
Thereafter		<u>15,000</u>
	\$	<u>350,000</u>

Actuarial Assumptions

The total OPEB liability as of June 30, 2020, was determined by rolling forward the System's total OPEB liability as of June 30, 2019 to June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 2.66% - S&P 20 Year Municipal Bond Rate.
- 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%

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Actuarial Assumptions - continued

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2015.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2018 determined the employer contribution rate for fiscal year 2020.
- 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 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.

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

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS 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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Actuarial Assumptions - continued

The PSERS Board’s adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2020 is:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	50.3%	(1.0%)
US Core fixed income	46.5%	(0.1%)
Non-US developed fixed	3.2%	(0.1%)
	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 2.66%. 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 2.66% which represents the S&P 20-year Municipal Bond Rate at June 30, 2020, was applied to all projected benefit payments to measure the total OPEB liability. The discount rate decreased from 2.79% as of June 30, 2019.

Sensitivity of the Charter School’s Proportionate Share of the Net OPEB Liability to Changes 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, 2020, 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, 2020, 93,693 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2020, 688 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 in the next section.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Sensitivity of the Charter School's Proportionate Share of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates - continued

The following presents the Charter School's proportionate share of the net OPEB liability for the June 30, 2020 measurement date, calculated using current Healthcare cost trends as well as what the Charter School's proportionate share of the net OPEB liability would be if the health cost trends were one-percentage point lower or one-percentage point higher than the current rate:

	1% Decrease (Between 4% to 6.50%)	Current Rate (Between 5% to 7.50%)	1% Increase (Between 6% to 8.50%)
Charter School's proportionate share of the net OPEB liability	\$ 1,210,000	\$ 1,210,000	\$ 1,210,000

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

The following presents the net OPEB liability, calculated using the discount rate of 2.66%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (1.66%) or one-percentage point higher (3.66%) than the current rate:

	1% Decrease 1.66%	Current Discount Rate 2.66%	1% Increase 3.66%
Charter School's proportionate share of the net OPEB liability	\$ 1,380,000	\$ 1,210,000	\$ 1,070,000

OPEB Plan Fiduciary Net Position

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

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Payables Related to the Plan

At June 30, 2021, the Charter School had an accrued balance due to PSERS of \$881,301, including balances related to pension and OPEB. This amount represents the Charter School’s contractually obligated contributions for wages earned in April 2021 through June 2021.

Charter School OPEB Plan

General Information About the Charter School OPEB Plan

Plan Description

21st Century Cyber Charter School administers a single-employer defined benefit healthcare plan (the OPEB Plan). The Charter School OPEB Plan provides medical, prescription drug, dental, vision, and life insurance for eligible retirees through the Charter School’s health insurance plan, which covers both active and retired members. Benefit provisions are established by the Charter School. The OPEB Plan does not issue a publicly available financial report and no assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board Statement No. 75 to pay related benefits.

Benefits Provided

The Charter School classifies employees in the following categories: CEO/Director, Administrators, and Support and Professional Staffing. Contribution requirements are established by the Charter School. Below is a summary of the postemployment benefits provided to each of these groups:

CEO/Director

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements of PSERS Retirement with 10 years of service with 21CCCS	<u>Coverage</u> Medical, Prescription Drug, Dental, and Vision Insurance <u>Premium Sharing</u> The Board will pay the costs of medical, prescription drug, vision and dental for the CEO/Director and spouse. <u>Dependents</u> Spouse included	Member and spouse coverage is provided until the earlier of Member attaining age 65 or Member Medicare Age.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Administrators

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or PSERS Retirement with 10 to 19 years of service with 21CCCS	<p><u>Coverage</u> Medical, Prescription Drug, Dental, Vision, and Life Insurance</p> <p><u>Premium Sharing</u> The maximum life insurance provided to a retiree is 2.5 times annual base salary prior to retirement up to a maximum coverage amount of \$350,000. The Charter School will pay ½ the cost of premium for the group term life insurance.</p> <p>If the Retiree is eligible for PSERS retirement with at least 10 years of service with the Charter School, the Charter School will provide a subsidy for one year of medical, prescription drug, dental and vision coverage for every 2 years of service with the school, up to a maximum of 7 years. Retiree will provide payment equal to the premium determined for the purpose of COBRA for dental and vision coverage. For medical and prescription drug premiums, the Charter School's contribution level will be the same dollar amount contributed in the retiree's last year of employment. Retiree must pay the active employee cost share amount at retirement as well as any increases in premium.</p> <p><u>Dependents</u> Spouse and Family included</p>	<p>Member coverage is provided until the later of a) the expiration of the Charter School's subsidy or b) Member Medicare age.</p> <p>Spousal coverage is provided until the later of a) expiration of the Charter School's subsidy or b) earlier of Member Medicare age or Spouse Medicare age.</p> <p>Life insurance is provided until the member age 65.</p>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Administrators - continued

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or PSERS Retirement with 20 or more years of service with 21CCCS	<p><u>Coverage</u> Medical, Prescription Drug, Dental, Vision, and Life Insurance</p> <p><u>Premium Sharing</u> The maximum life insurance provided to a retiree is 2.5 times annual base salary prior to retirement up to a maximum coverage amount of \$350,000. The Charter School will pay ½ the cost of premium for the group term life insurance.</p> <p>If the Retiree is eligible for PSERS retirement with at least 10 years of service with the Charter School, the Charter School will provide a subsidy for one year of medical, prescription drug, dental and vision coverage for every 2 years of service with the school, up to a maximum of 7 years. Retiree will provide payment equal to the premium determined for the purpose of COBRA for dental and vision coverage. For medical and prescription drug premiums, the Retiree must pay the greater of the PSERS Supplement or the active employee cost share amount. Upon the expiration of the subsidy, if the Retiree qualifies for Act 110/43, the Retiree may continue coverage by providing payment equal to the premium determined for the purpose of COBRA until Medicare age. If the Retiree does not qualify for Act 110/43 upon the expiration of the subsidy, the Retiree cannot continue coverage. If a retiree does not qualify for the Charter School subsidy but qualifies for Act 110/43, the Retiree may continue coverage until Medicare age by paying the COBRA premium.</p> <p><u>Dependents</u> Spouse and Family included</p>	<p>Member coverage is provided until the later of a) the expiration of the Charter School's subsidy or b) Member Medicare age.</p> <p>Spousal coverage is provided until the later of a) expiration of the Charter School's subsidy or b) earlier of Member Medicare age or Spouse Medicare age.</p> <p>Life insurance is provided until the member age 65.</p>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Support + Professional Staffing

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or 20 years of service with 21CCCS	Act 110/43	Act 110/43

Act 110/43 Eligibility: All employees are eligible for this benefit upon retirement with 30 years of PSERS service or upon superannuation retirement.

Act 110/43 Coverage and Premium Sharing: Retired employees are allowed to continue coverage for themselves and their dependents in the employer's group health plan until the retired employee reaches Medicare age. In order to obtain coverage, retired employees must provide payment equal to the premium determined for the purpose of COBRA.

PSERS Supplement: A retiree may receive a \$100 monthly medical reimbursement from PSERS if he or she meets one of the following qualifications at retirement:

- 1) 24.5 years of PSERS service.
- 2) Upon superannuation retirement with at least 15 years of PSERS service.

PSERS Retirement:

- 1) Pension Class T-C or T-D: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 62 with 5 years of PSERS service or b) PSERS superannuation retirement upon reaching age 60 with 30 years of PSERS service, age 62 with 1 year of PSERS service, or 35 years of PSERS service regardless of age. In general, these pension classes apply to individuals who were members of PSERS prior to July 1, 2011.
- 2) Pension Class T-E or T-F: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 65 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 65 with 3 years of PSERS service or upon attainment of a total combination of age plus service equal to or greater than 92 with a minimum of 35 years of PSERS service. In general, these pension classes apply to individuals who became members of PSERS on or after July 1, 2011 and prior to July 1, 2019.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

- 3) Pension Class T-G: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 67 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS service or upon attainment of a total combination of age plus service equal to or greater than 97 with a minimum of 35 years of PSERS service. In general, this pension class applies to individuals who became members of PSERS on or after July 1, 2019.
- 4) Pension Class T-H: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 67 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS. In general, this pension class applies to individuals who became members of PSERS on or after July 1, 2019.
- 5) All individuals except those in Pension Class T-G are eligible for a special early retirement upon reaching age 55 with 25 years of PSERS service. Individuals in Pension Class T-G are eligible for a special early retirement upon reaching age 57 with 25 years of PSERS service.

Coordination with Medicare: If a participant carries benefits beyond Medicare eligibility, the participant will be required to enroll in Medicare and switch to the PC 65 plan. Medicare will be the primary payer.

Employees Covered by Benefit Terms

At July 1, 2020, the date of the most recent actuary valuation, the following employees were covered by the benefit terms:

Active participants	147
Vested former participants	-
Retired participants	-
	<hr/>
Total	147
	<hr/> <hr/>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

OPEB Liability

Actuarial Assumptions and Other Inputs

The total OPEB liability as of July 1, 2020, was determined by rolling forward the Charter School's total OPEB liability as of July 1, 2019 to July 1, 2020, using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

- Actuarial cost method - Entry Age Normal.
- Salary increases - 2.50% cost of living adjustment, 1% real wage growth, and for teachers and administrators a merit increase which varies by age from 2.75% to 0%.
- Discount rate - 1.86% - based on the Standard & Poor's Municipal Bond 20 Year High Grade Rate Index at July 1, 2020.
- Mortality rates - Separate rates are assumed preretirement and postretirement using the rates assumed in the PSERS defined benefit pension plan actuarial valuation. Incorporated into the table are rates projected generationally by the Buck Modified 2016 projection scale to reflect mortality improvement.
- Healthcare cost trend rates - 5.5% in 2020 through 2023. Rates gradually decrease from 5.4% in 2024 to 4.0% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.
- Participation rates - 100% of administrators and 40% of professional and support staff are assumed to elect coverage.

The actuarial assumptions were selected using input from the Charter School based on actual experience.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

Changes in the Total OPEB Liability

Balance at June 30, 2020	<u>\$ 490,316</u>
Changes for the year:	
Service cost	108,992
Interest	20,069
Differences between expected and actual experience	(112,678)
Changes of assumptions or other inputs	96,434
Benefit payments	<u>(3,716)</u>
Net changes	<u>109,101</u>
Balance at June 30, 2021	<u><u>\$ 599,417</u></u>

Changes of assumptions or other inputs reflect the following changes: (1) the discount rate changed from 3.36% to 1.86% and (2) the trend assumption was updated.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Charter School, as well as what the Charter School's total OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (0.86%) or one-percentage point higher (2.86%) than the current discount rate:

	<u>1% Decrease (0.86%)</u>	<u>Current Discount Rate (1.86%)</u>	<u>1% Increase (2.86%)</u>
OPEB Plan - Total OPEB liability	\$ 667,244	\$ 599,417	\$ 536,786

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

Changes in the Total OPEB Liability - continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents total OPEB liability of the Charter School, as well as what the Charter School's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one-percentage point lower or one-percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
OPEB Plan - Total OPEB liability	\$ 494,622	\$ 599,417	\$ 729,010

At June 30, 2021, the Charter School reported an OPEB liability of \$599,417 related to the OPEB Plan. The OPEB liability was measured as of July 1, 2020, and was determined by an actuarial valuation performed as of July 1, 2020.

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

For the year ended June 30, 2021, the Charter School recognized OPEB expense of \$121,992. At June 30, 2021, the Charter 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>
Difference between expected and actual experience	\$ -	\$ 214,643
Changes of assumptions	105,389	20,537
	<u>\$ 105,389</u>	<u>\$ 235,180</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

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

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows for the years ending June 30:

2022	\$	(7,069)
2023		(7,069)
2024		(7,069)
2025		(7,069)
2026		(7,069)
Thereafter		<u>(94,446)</u>
Total	\$	<u><u>(129,791)</u></u>

NOTE 9 - RISK MANAGEMENT

The Charter School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs except for unemployment compensation, for which the Charter School retains risk of loss. For insured programs, there were no significant reductions in insurance coverages for the 2020/2021 school year. Settlement amounts have not exceeded insurance coverage for the current year and three prior years.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 10 - COMMITMENTS

Effective December 1, 2016, the Charter School entered into a lease agreement for the rental of classroom and office space for a term of five years. In May of 2021 the lease was extended for an additional 5 years, adding additional space. The lease contains an option to renew for 2 additional 5-year terms. The Charter School also leases various technology with annual payments due. Minimum future rental payments under the original terms of the operating lease and amendment for the years ending June 30 are as follows:

2022	\$ 1,284,622
2023	684,790
2024	689,328
2025	236,056
2026	240,777
2027	<u>101,150</u>
Total minimum future rental payments	<u>\$ 3,236,723</u>

Rent expense for the year ended June 30, 2021, approximated \$1,239,690.

NOTE 11 - FUND BALANCE

Details of the Charter School's governmental fund balance reporting and policy can be found in Note 1, *Summary of Significant Accounting Policies*. Fund balance classifications for the year ended June 30, 2021, were as follows:

Nonspendable:	
Prepaid expenditures	\$ 534,078
Committed:	
Future capital projects	6,248,842
Technology initiatives	3,580,000
New initiatives fund	3,176,405
Program contingency fund	2,500,000
Assigned:	
PSERS retirement rate increases	241,661
Health insurance rate increases	131,697
Unassigned	<u>1,439,722</u>
Total fund balances	<u>\$ 17,852,405</u>

The commitments and assignments were authorized by the board of trustees' motion to set aside resources to fund the commitments noted above.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE 12 - NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has issued the following standards which have not yet been implemented:

- Statement No. 87, *Leases* - This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. This statement is effective for the Charter School's fiscal year ending June 30, 2022.
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* - This statement establishes accounting requirements for interest cost incurred before the end of a construction period. Under this statement, interest cost incurred before the end of a construction period must be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. This statement is effective for the Charter School's fiscal year ending June 30, 2022.
- Statement No. 96, *Subscription-Based IT Arrangements* - This statement establishes guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. This statement is effective for the Charter School's fiscal year ending June 30, 2023.

The Charter School has not yet completed the analysis necessary to determine the actual financial statement impact of these new pronouncements.

REQUIRED SUPPLEMENTARY INFORMATION

21st CENTURY CYBER CHARTER SCHOOL

**BUDGETARY COMPARISON SCHEDULE FOR THE
GENERAL FUND**

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Local sources	\$ 22,532,635	\$ 22,532,635	\$ 36,339,560	\$ 13,806,925
State sources	51,248	51,248	32,623	(18,625)
Federal sources	-	-	74,680	74,680
TOTAL REVENUES	22,583,883	22,583,883	36,446,863	13,862,980
EXPENDITURES				
INSTRUCTIONAL SERVICES:				
Regular programs - elementary/secondary	8,671,842	9,983,707	9,983,707	-
Special programs - elementary/secondary	2,058,718	2,452,574	2,452,574	-
Other instructional programs - elementary/secondary	175,607	184,963	184,963	-
TOTAL INSTRUCTIONAL SERVICES	10,906,167	12,621,244	12,621,244	-
SUPPORT SERVICES:				
Students	1,316,259	1,437,426	1,437,426	-
Instructional staff	2,114,544	2,080,686	2,080,686	-
Administration	3,285,440	1,611,946	1,611,946	-
Pupil health	252,773	263,209	263,209	-
Business services	946,012	662,081	662,081	-
Operation and maintenance of plant Central	1,431,848	1,039,619	1,039,619	-
	1,448,482	1,356,956	1,356,956	-
TOTAL SUPPORT SERVICES	10,795,358	8,451,923	8,451,923	-
OPERATION OF NONINSTRUCTIONAL SERVICES:				
Student activities	166,099	120,153	120,153	-
CAPITAL OUTLAY	500,000	354,205	-	354,205
DEBT SERVICE PAYMENTS	216,259	1,036,358	1,036,358	-
TOTAL EXPENDITURES	22,583,883	22,583,883	22,229,678	354,205
REVENUES OVER EXPENDITURES	\$ -	\$ -	14,217,185	\$ 14,217,185
FUND BALANCE - BEGINNING OF YEAR			3,635,220	
FUND BALANCE - END OF YEAR			\$ 17,852,405	

See note to required supplementary information.

21st CENTURY CYBER CHARTER SCHOOL

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2020

BUDGETARY DATA

The budget for the general fund is adopted on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the PDE 2028 when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all 2020/2021 budget transfers.

Excess of Expenditures Over Appropriations in Individual Funds

No individual governmental fund required to have a legally adopted budget had an excess of expenditures over appropriations.

Budgetary Compliance

The Charter School's only legally adopted budget is for the General Fund. All budgetary transfers were made within the last nine months of the fiscal year. The Charter School cancels all purchase orders open at year end; therefore, it does not have any outstanding encumbrances at June 30, 2021. In addition, the Charter School includes a portion of the prior year's fund balance represented by unappropriated liquid assets remaining in the fund as budgeted revenue in the succeeding year. The results of operations on a GAAP basis do not recognize the fund balance allocation as revenue as it represents prior period's excess of revenues over expenditures.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AND RELATED RATIOS - PENSION PLAN

LAST TEN FISCAL YEARS

	2021	2020	2019	2018	2017	2016	2015	2014
Charter School's proportion of the collective net pension liability	0.0561%	0.0523%	0.0474%	0.0388%	0.0313%	0.0296%	0.0309%	0.0279%
Charter School's proportionate share of the collective net pension liability	\$ 27,623,000	\$ 24,467,000	\$ 22,754,000	\$ 19,163,000	\$ 15,511,000	\$ 12,822,000	\$ 12,230,000	\$ 11,422,000
Charter School's covered payroll	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336
Charter School's proportionate share of the net pension liability as a percentage of its covered payroll	351.74%	338.93%	356.43%	370.61%	382.06%	337.14%	310.59%	319.02%
Plan fiduciary net position as a percentage of the total pension liability	54.32%	55.66%	54.00%	51.84%	50.14%	54.36%	57.24%	54.50%

The Charter School's covered payroll noted above is as of the measurement date of the net pension liability, which is one year prior to the fiscal year end.

NOTES TO SCHEDULE

Changes of Benefit Terms for the fiscal year ended June 30, 2021
None.

Change of Assumptions for the fiscal year ended June 30, 2021
None.

This schedule is to present the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOL CONTRIBUTIONS - PENSION PLAN

LAST TEN FISCAL YEARS

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractually required contribution	\$ 3,122,173	\$ 2,639,914	\$ 2,367,496	\$ 2,042,783	\$ 1,521,325	\$ 1,040,962	\$ 824,109	\$ 630,616	\$ 410,841	\$ 270,256
Contributions in relation to the contractually required contribution	<u>3,122,173</u>	<u>2,639,914</u>	<u>2,367,496</u>	<u>2,042,783</u>	<u>1,521,325</u>	<u>1,040,962</u>	<u>824,109</u>	<u>630,616</u>	<u>410,841</u>	<u>270,256</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Charter School's covered payroll	<u>\$ 9,149,528</u>	<u>\$ 7,853,279</u>	<u>\$ 7,218,830</u>	<u>\$ 6,383,878</u>	<u>\$ 5,170,698</u>	<u>\$ 4,059,874</u>	<u>\$ 3,803,141</u>	<u>\$ 3,937,654</u>	<u>\$ 3,580,336</u>	
Contributions as a percentage of covered payroll	34.12%	33.62%	32.80%	32.00%	29.42%	25.64%	21.67%	16.02%	11.47%	

NOTE: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21ST CENTURY CYBER CHARTER SCHOOL

**SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
AND RELATED RATIOS - PSERS OPEB PLAN**

LAST TEN FISCAL YEARS

	2021	2020	2019	2018	2017
Charter School's proportion of the collective net PSERS OPEB liability	0.0560%	0.0523%	0.0474%	0.0388%	0.0313%
Charter School's proportionate share of the collective net PSERS OPEB liability	\$ 1,210,000	\$ 1,112,000	\$ 988,000	\$ 791,000	\$ 674,000
Charter School's covered payroll	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874
Charter School's proportionate share of the net PSERS OPEB liability as a percentage of its covered payroll	15.41%	15.40%	15.48%	15.30%	16.60%
Plan fiduciary net position as a percentage of the total PSERS OPEB liability	5.69%	5.56%	5.56%	5.73%	5.47%

The Charter School's covered payroll noted above is as of the measurement date of the net PSERS OPEB liability, which is one year prior to the fiscal year end.

NOTES TO SCHEDULE

Changes of Benefit Terms for the fiscal year ended June 30, 2021

None.

Changes of Assumptions for the fiscal year ended June 30, 2021

Significant changes of assumptions for the June 30, 2020 measurement date are as follows:

- The discount rate changed from 2.79% to 2.66%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOL CONTRIBUTIONS - PSERS OPEB PLAN

LAST TEN FISCAL YEARS

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractually required contribution	\$ 76,401	\$ 66,473	\$ 60,277	\$ 53,419	\$ 43,243	\$ 34,976	\$ 36,180	\$ 36,655	\$ 30,724	\$ 21,958
Contributions in relation to the contractually required contribution	76,401	66,473	60,277	53,419	43,243	34,976	36,180	36,655	30,724	21,958
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School's covered payroll	\$ 9,149,528	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336	
Contributions as a percentage of covered payroll	0.84%	0.85%	0.83%	0.84%	0.84%	0.86%	0.95%	0.93%	0.86%	

NOTE: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS -
CHARTER SCHOOL OPEB PLAN

LAST TEN FISCAL YEARS

	2021	2020	2019	2018
Total OPEB Liability:				
Service cost	\$ 108,992	\$ 109,307	\$ 91,917	\$ 87,681
Interest	20,069	14,804	15,855	9,773
Changes of benefit terms	-	-	(4,651)	-
Differences between expected and actual experience	(112,678)	-	(125,220)	-
Changes of assumptions	96,434	(21,252)	(1,528)	16,559
Benefit payments	(3,716)	-	(7,737)	-
Net change in total OPEB liability	109,101	102,859	(31,364)	114,013
Total OPEB liability, beginning	490,316	387,457	418,821	304,808
Total OPEB liability, ending	<u>\$ 599,417</u>	<u>\$ 490,316</u>	<u>\$ 387,457</u>	<u>\$ 418,821</u>
Covered Employee Payroll	<u>\$ 8,744,575</u>	<u>\$ 7,304,223</u>	<u>\$ 7,304,223</u>	<u>\$ 4,834,351</u>
Total OPEB Liability as a Percentage of Covered Employee Payroll	6.85%	6.71%	5.30%	8.66%

NOTES TO SCHEDULE

Changes of Benefit Terms

None.

Changes of Assumptions

Significant changes in assumptions for the July 1, 2020 measurement date are as follows:

- The discount rate changed from 3.36% to 1.86%.
- The trend assumption was updated

Significant changes in assumptions for prior measurement dates are as follows:

- The discount rate was updated each year based on the S&P Municipal Bond 20-year High Grade Index
- The healthcare cost trend assumption was updated each year

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.



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

**To the Board of Trustees
21st Century Cyber Charter School
West Chester, Pennsylvania**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the , as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the 's basic financial statements and have issued our report thereon dated December 14, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Herbein + Company, Inc.

Reading, Pennsylvania
December 14, 2021



21st CENTURY CYBER CHARTER SCHOOL

FINANCIAL AND COMPLIANCE REPORT

Year Ended June 30, 2022



TABLE OF CONTENTS

	Pages
INDEPENDENT AUDITOR'S REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 12
 BASIC FINANCIAL STATEMENTS	
 Government-Wide Financial Statements	
Statement of Net Position.....	13
Statement of Activities.....	14
 Fund Financial Statements	
Balance Sheet - Governmental Fund	15
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund.....	17
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Government-Wide Statement of Activities	18
 Notes to Basic Financial Statements	
Note 1 - Summary of Significant Accounting Policies	19
Note 2 - Stewardship, Compliance, and Accountability	31
Note 3 - Cash and Investments	31
Note 4 - Intergovernmental Receivables, Accounts Receivable, and Unavailable Revenue	34
Note 5 - Changes in Capital Assets.....	35
Note 6 - Long-Term Liabilities	36
Note 7 - Employee Retirement Plans.....	38
Note 8 - Other Postemployment Benefit Plans.....	45
Note 9 - Risk Management.....	59
Note 10 - Fund Balance.....	59
Note 11 - New Accounting Pronouncements	60

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule for the General Fund	61
Note to Required Supplementary Information.....	62
Schedule of the Charter School’s Proportionate Share of the Net Pension	
Liability and Related Ratios - Pension Plan	63
Schedule of Charter School Contributions - Pension Plan	64
Schedule of the Charter School’s Proportionate Share of the Net OPEB	
Liability and Related Ratios - PSERS OPEB Plan	65
Schedule of Charter School Contributions - PSERS OPEB Plan	66
Schedule of Changes in the Total OPEB Liability and Related Ratios - Charter School OPEB Plan.....	67

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

68 - 69

INDEPENDENT AUDITOR'S REPORT

**To the Board of Trustees
21st Century Cyber Charter School
West Chester, Pennsylvania**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the 21st Century Cyber Charter School, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the 21st Century Cyber Charter School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the 21st Century Cyber Charter School, as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Standards section of our report. We are required to be independent of the 21st Century Cyber Charter School, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, effective July 1, 2021, the 21st Century Cyber Charter School adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 21st Century Cyber Charter School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 21st Century Cyber Charter School's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule, and pension and other postemployment benefit information on pages 63 through 67 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2022, on our consideration of the 21st Century Cyber Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the 21st Century Cyber Charter School's internal control over financial reporting and compliance.

Herbein + Company, Inc.

**Reading, Pennsylvania
December 13, 2022**



MANAGEMENT'S DISCUSSION AND ANALYSIS
Required Supplementary Information
June 30, 2022

The discussion and analysis of 21st Century Cyber Charter School's (Charter School) financial performance provides an overall review of the Charter School's financial activities for the fiscal year ended June 30, 2022. The intent of this discussion and analysis is to look at the Charter School's financial performance as a whole. Readers should also review the financial statements and the notes to the basic financial statements to enhance their understanding of the Charter School's financial performance.

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

FINANCIAL HIGHLIGHTS

The 21st Century Cyber Charter School's financial results for the 2021-2022 school year resulted in a total net position of \$7,500,202 and a Governmental Fund balance of \$18,581,333 at June 30, 2022. The June 30, 2021 net position was \$6,477,300 and the fund balance was \$17,852,405.

Governmental activities total assets at June 30, 2022 were \$34,853,386 compared to the June 30, 2021 balance of \$35,529,069 (restated for the implementation of GASB Statement No. 87, *Leases*).

The primary source of revenue for the Charter School is tuition charged to school districts at rates determined by the completion of the Pennsylvania Department of Education form PDE-363. With the continuation of the COVID-19 global pandemic, the Charter School continues to experience uncertainty in student enrollments. The Charter School saw a reduction in enrollment of 859 students from the prior year ending June 30, 2021 which topped at 2,956 as compared to 2,097 at the year ending June 30, 2022.

Effective July 1, 2021, the Charter School adopted new accounting guidance, GASB Statement No. 87, *Leases*. This statement was issued to recognize certain lease assets and liabilities for lease that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The Charter School now reports a right-to-use lease asset and a lease liability for all leases that meet the definition in the statement. The adoption of this standard resulted in a restatement to beginning balances for right-to-use lease assets, prepaid expenses, and lease liabilities at July 1, 2021, but resulted in no change to beginning net position or fund balance.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts: (1) management’s discussion and analysis, (2) the basic financial statements, and (3) required supplementary information. The basic financial statements include two kinds of statements that present different views of the School.

This Management’s Discussion and Analysis is intended to serve as an introduction to the School's basic financial statements. Government-Wide Financial Statements include a Statement of Net Position and Statement of Activities which are designed to provide readers with a short-term and long-term overview of the School's finances. The remaining Fund Financial Statements focus on a more detailed presentation of operations in the short-term. In particular, fund balance may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

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

Figure 1 shows how the required parts of the financial statements are arranged and relate to one another.

Figure 1
Required Components of 21st Century Cyber Charter School’s Financial Report

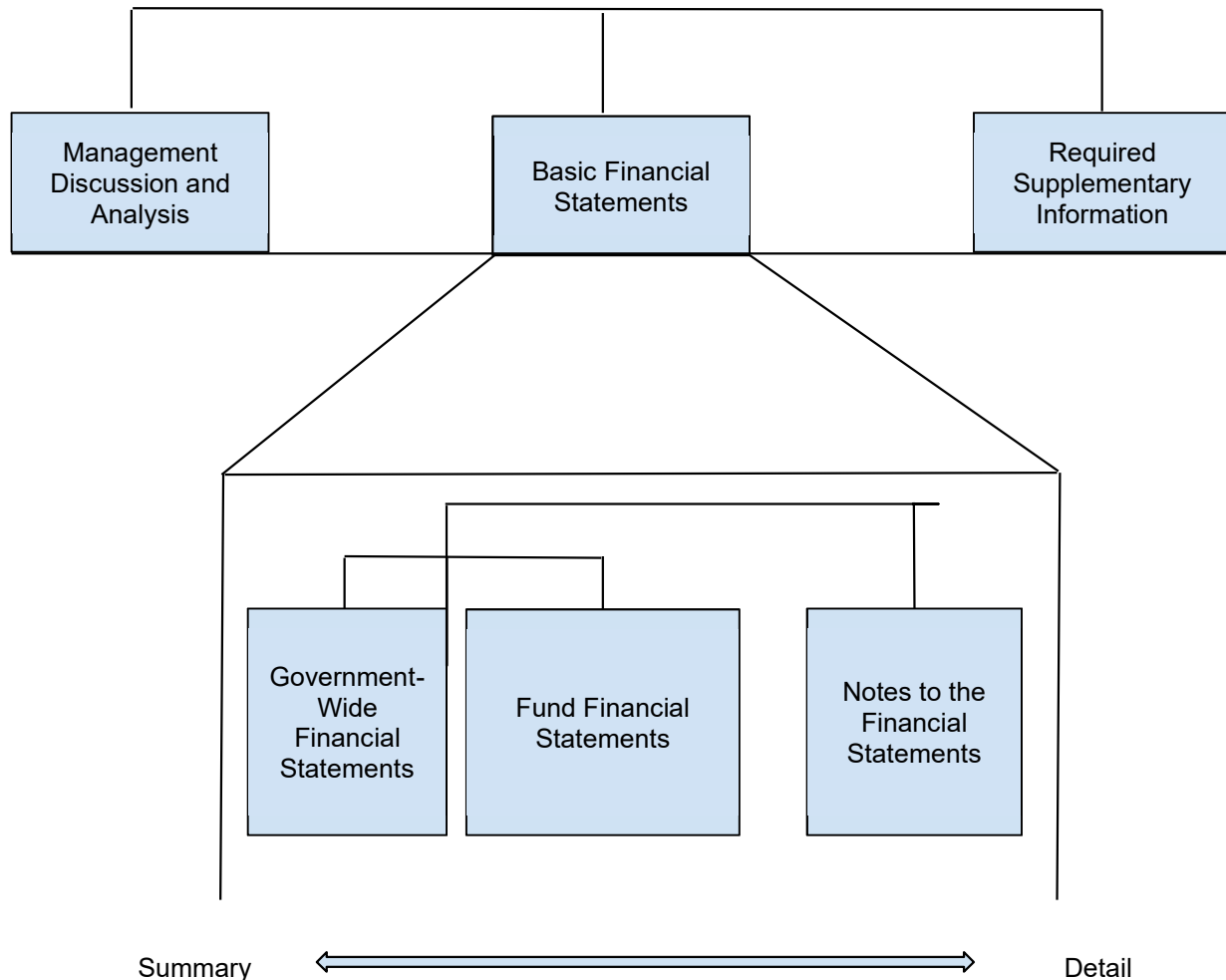


Figure 2 summarizes the major features of the Charter School’s financial statements. The remainder of this overview section of Management’s Discussion and Analysis highlights the structure and contents of each of the statements.

Figure 2

21st Century Cyber Charter School's

Government-wide and Fund Financial Statements

		Fund Statements
	Government-wide Statements	Governmental Funds
Scope	Entire 21st Century Cyber Charter School (except fiduciary funds)	The activities of the Charter School that are not proprietary or fiduciary, such as education, administration and community services
Required financial statements	Statement of net position Statement of activities	Balance Sheet Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, current and noncurrent, and deferred inflows and outflows of resources	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or noncurrent liabilities included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

Government-Wide Statements

The government-wide statements report information about the School as a whole using accounting methods similar to those used by private-sector companies, referred to as the accrual basis of accounting.

The Statement of Net Position presents all of the School's assets and liabilities, deferred inflows and outflows of resources with the difference reported as "net position." Over time, increases and decreases in net position measure whether the School's financial condition is improving or deteriorating.

The Statement of Activities presents information showing how the School's net position changed during the year. All changes in net position are reported as soon as the underlying events giving rise to the change occur, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in these statements for some events that will result in cash flows in future periods.

The School currently only has governmental activities reported on these statements.

- Governmental activities - contain the basic services of the School, such as regular and special education and operation and maintenance of plant services, as well as the tuition revenue and federal and state grants which generally finance these programs.

Fund Financial Statements

The fund financial statements provide more detailed information about the Charter School's funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts used to keep track of specific sources of funding and spending for programs. The Charter School has no non-major governmental, proprietary, or fiduciary funds and reports all activity in a single governmental fund.

Governmental Funds - Includes the Charter School's basic services and generally (1) focuses on how cash and other financial assets can readily be converted into cash inflows and outflows and (2) identifies balances left at year-end that are available for spending. Financial results are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets. The governmental fund statements provide a detailed short-term view of the Charter School's operations and the services provided. Governmental fund information helps the reader determine the level of financial resources that can be spent in the near future to finance the Charter School's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

FINANCIAL ANALYSIS OF THE 21st CENTURY CYBER CHARTER SCHOOL AS A WHOLE

The Charter School’s total net position was \$7,500,202 as of June 30, 2022.

Figure 3 Condensed Statement of Net Position June 30		
	Governmental Activities	
	<u>2021 (Restated)</u>	<u>2022</u>
Current and other assets	\$ 20,341,609	\$ 21,522,653
Capital Assets	<u>15,187,460</u>	<u>13,330,733</u>
Total Assets	35,529,069	34,853,386
Deferred Outflows of Resources	9,220,520	9,873,943
Current and other liabilities	2,381,327	2,520,232
Long-term liabilities	<u>34,966,782</u>	<u>29,855,633</u>
Total Liabilities	37,348,109	32,375,865
Deferred Inflows of Resources	924,180	4,851,262
Net Investment in Capital Assets	9,918,990	12,544,498
Unrestricted	<u>(3,441,690)</u>	<u>(5,044,296)</u>
Total Net Position	<u>\$ 6,477,300</u>	<u>\$ 7,500,202</u>

Current assets at June 30, 2022 included cash of \$18,840,387, intergovernmental and other receivables of \$2,672,419, and prepaid expenses of \$9,847.

Total liabilities decreased by \$4,972,244 in 2021-2022. Accounts payable balances were \$760,671, higher as compared to the prior year balance of \$510,786. This increase was attributed to reclassification entry of \$221,230 of credit balances in the intergovernmental accounts receivable as a liability. Accrued salaries and benefits decreased from \$1,723,235 at June 30, 2021 to \$1,571,862 at June 30, 2022, as a result of decreased staff due to decreased enrollment.

Long-term liabilities decreased as a result of the payoff of Tax Exempt Revenue Note - Series 2019 and several computer leases. The compensated absences accrual, which reflects the value of unused vacation time, decreased slightly from \$410,792 to \$409,304 (which reflects the long-term portion) as of June 30, 2022.

The total ending net other postemployment benefit liabilities are \$2,257,502 at the year ended June 30, 2022, an increase from the balance of \$1,809,417 at the year ended June 30, 2021. The largest decrease in liabilities was the Charter School’s proportionate share of the net pension liability, which decreased \$1,059,000 from the prior year totaling \$26,564,000 as of June 30, 2022.

The results of this year's operations as a whole are reported in the Statement of Activities and summarized below in Figure 4.

Figure 4			
Condensed Statement of Activities			
June 30			
	Governmental Activities		
	<u>2021</u>	<u>2022</u>	
Revenues			
Program Revenues:			
Charges for services	\$ 36,168,864	\$ 25,882,715	
Operating grants and contributions	297,077	480,569	
Capital grants and contributions	0	0	
Investment Earnings	<u>2,520</u>	<u>9,443</u>	
Total Revenues	36,468,461	26,372,727	
Expenses			
Instruction	14,576,039	14,578,666	
Support Services	10,220,202	10,550,785	
Non Instructional Services and interest on long-term debt	<u>268,469</u>	<u>220,374</u>	
Total Expenses	<u>25,064,710</u>	<u>25,349,825</u>	
Increase in Net Position	11,403,751	1,022,902	
Beginning Net Position	<u>(4,926,451)</u>	<u>6,477,300</u>	
Ending Net Position	<u>\$ 6,477,300</u>	<u>\$ 7,500,202</u>	

Decreased enrollment in the Charter School generated a reduction in tuition revenue of \$10,286,149 in 2021-2022 compared to the prior school year.

Figure 5 shows each activity's net cost (total cost less fees generated by the activities and grants/subsidies provided for specific programs).

Figure 5				
Net Cost of Governmental Activities				
June 30				
	Total Cost of Services		Net Cost of Services	
	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>
Instruction	\$ 14,576,039	\$ 14,578,666	\$ 7,153,355	\$ 223,906
Support Services	10,220,202	10,550,785	4,311,290	919,507
Non Instructional Services and Interest	<u>268,469</u>	<u>220,374</u>	<u>(63,414)</u>	<u>(129,954)</u>
	<u>\$ 25,064,710</u>	<u>\$ 25,349,825</u>	<u>\$ 11,401,231</u>	<u>\$ 1,013,459</u>

BUDGET HIGHLIGHTS

During the fiscal year, the Board authorizes revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the 21st Century Cyber Charter School. A schedule showing the Charter School’s original and final budget amounts compared with amounts actually paid and received is provided in the financial statements.

Revenue received for the year was 10.1% more than budgeted. The difference between budget and actual is largely due to higher enrollment during the year compared to what was budgeted for in the 2021-22 school year.

Total expenditures were 7.25% higher than budget for the year. Expenditures were higher than the budget due to board approved fund balance use for expenditures such as the West Chester building loan payoff, computer lease payoffs, computer and monitor purchases for staff, the Downingtown location warehouse relocation expenses, school filing cabinets and office cubicles.

Total expenditures at the fund level in 2021-2022 were \$3.14 million higher than in 2020-2021. The increase in operating expenses is detailed in the chart below:

2021-22 Expenditures Comparison to 2020-21	Variance	Funding Source
Loan Payoff	3,062,881	Fund Balance
Computer Lease Payoff/Payments	535,093	Fund Balance
Increased Advertising Expenses	483,136	
Computer/Monitor Purchases	244,053	Fund Balance
Warehouse Relocation/Filing Cabinets/Cubicles	223,060	Fund Balance
Add Administrative Assistants	125,283	
Settlements/Judgements	85,335	Fund Balance
Hire Business Administrator	81,104	
Hire CEO	28,846	
Technical School Tuition Pilot	54,011	
Loan Payments - Principal/Interest	(555,076)	Fund Balance
Reduction in Legal Services	(219,919)	
Reduction in Temporary Teaching Assistants	(193,462)	
Facilities - Rentals	(111,313)	
Reduction in Instructional Supplies	(109,011)	
Reduction Teaching Positions	(98,089)	
Reduction Student Internet Reimbursement	(92,689)	
Reduction Instructional Books	(86,716)	
Reduction Teaching Positions - Retirement Exp	(71,616)	
Hire Facilities Manager	(62,752)	
Vacancy Special Ed Teaching Positions	(61,541)	
Tuition Reimbursements	(57,884)	
Vacancy Enrollment Department	(57,870)	
Total Variance	3,144,863	

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2022, the Charter School had \$13,330,733 invested in building improvements, furniture, and computer equipment, net of depreciation and amortization.

	Governmental Activities	
	<u>2021 (Restated)</u>	<u>2022</u>
Construction in Progress	\$ 0	\$ 0
Building Improvements	12,360,001	11,639,878
Furniture & Computer Equipment	621,870	940,286
Right-to-use lease assets	<u>2,205,589</u>	<u>750,569</u>
Total	<u>\$ 15,187,460</u>	<u>\$ 13,330,733</u>

Debt Administration

The Charter School has entered into lease agreements for building space and various technology equipment including copiers. The leases have various termination dates through April 2027. These leases include monthly payments of principal and interest at rates ranging from 3.25% - 3.37%. Lease payable at June 30, 2022 was \$786,235.

The 21st Century Cyber Charter School had debt in the amount of \$3,062,881 at the year ended June 30, 2021. During the year ended June 30, 2022, the Charter School satisfied the outstanding balance of the Tax Exempt Revenue Note Series of 2019.

See notes to the financial statements for more information on capital assets and debt administration.

ECONOMIC FACTORS AND THE CHARTER SCHOOL'S FUTURE

A charter renewal for 2019-2020 to 2023-2024 was approved and issued in February 2019. A charter amendment was approved on October 26, 2016 to establish a satellite site in Murrysville, PA. This site has been established and is fully staffed.

The Pennsylvania School Employees Retirement System (PSERS) retirement rate history table is below. These rates were determined by PSERS' actuary and are subject to certification by the PSERS Board of Trustees.

Year	Rate
<i>2020-2021</i>	<i>34.51%</i>
<i>2021-2022</i>	<i>34.94%</i>
2022-2023	35.26%

As the political climate stabilizes in Pennsylvania, there has been little movement to seriously pass a charter school reform bill. Any change in the funding formula would likely be a part of that legislation. To date, no legislation has been passed regarding cyber charter school reform. The Board of Trustees has approved a program stabilization fund to provide financial assistance to the Charter School, if needed, should there be changes to the formula.

CONTACTING THE 21st CENTURY CYBER CHARTER SCHOOL FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors, and creditors with a general overview of the Charter School's finances and to show accountability for the money received. If you have questions about this report or wish to request additional financial information, please contact the Open Records Officer, 21st Century Cyber Charter School, 1245 Wrights Lane, West Chester, PA 19380, 484-875-5400.

21st CENTURY CYBER CHARTER SCHOOL

STATEMENT OF NET POSITION

June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 18,840,387
Intergovernmental receivables	2,672,419
Prepaid expenses	9,847
Capital assets, net of accumulated depreciation	12,580,164
Right-to-use lease assets, net	<u>750,569</u>
TOTAL ASSETS	<u>34,853,386</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources for pension	9,121,415
Deferred outflows of resources for other postemployment benefits	<u>752,528</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>9,873,943</u>
LIABILITIES	
Accounts payable	760,671
Accrued interest	2,206
Accrued salaries and benefits	1,571,862
Unearned revenues	24,085
Noncurrent liabilities, due within one year	161,408
Noncurrent liabilities:	
Noncurrent lease liabilities	624,827
Long-term portion of compensated absences	409,304
Net pension liability	26,564,000
Net other postemployment benefit liabilities	<u>2,257,502</u>
TOTAL LIABILITIES	<u>32,375,865</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources for pension	4,577,000
Deferred inflows of resources for other postemployment benefits	<u>274,262</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>4,851,262</u>
NET POSITION	
Net investment in capital assets	12,544,498
Unrestricted (deficit)	<u>(5,044,296)</u>
TOTAL NET POSITION	<u><u>\$ 7,500,202</u></u>

See accompanying notes.

21st CENTURY CYBER CHARTER SCHOOL

BALANCE SHEET - GOVERNMENTAL FUND

June 30, 2022

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 18,840,387
Intergovernmental receivables	2,672,419
Accounts receivable	1,967,701
Prepaid expenditures	<u>9,847</u>
TOTAL ASSETS	<u>\$ 23,490,354</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 760,671
Accrued salaries and benefits	1,571,862
Unearned revenues	<u>24,085</u>
TOTAL LIABILITIES	2,356,618
 DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - tuition	584,702
Unavailable revenue - other fees	<u>1,967,701</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	2,552,403
 FUND BALANCE	
Nonspendable	9,847
Committed	13,883,986
Assigned	373,358
Unassigned	<u>4,314,142</u>
TOTAL FUND BALANCE	<u>18,581,333</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 23,490,354</u>

21st CENTURY CYBER CHARTER SCHOOL

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO THE
GOVERNMENT-WIDE STATEMENT OF NET POSITION

June 30, 2022

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

TOTAL FUND BALANCE - GOVERNMENTAL FUND		\$ 18,581,333
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$16,886,788 and the accumulated depreciation is \$3,556,055.		13,330,733
Tuition receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures and therefore are reported as unavailable revenue in the funds. Accounts receivables not collected soon enough to pay for the current period's expenditures are reported as unavailable revenue in the funds and fully reserved on the government-wide financial statements.		584,702
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Lease payable	(786,235)	
Accrued interest on leases	(2,206)	
Long-term portion of compensated absences	<u>(409,304)</u>	(1,197,745)
The net pension liability and related deferred outflows and inflows of resources for pensions are not reflected on the fund financial statements.		(22,019,585)
The net other postemployment benefit liabilities and related deferred outflows and inflows of resources for other postemployment benefits are not reflected on the fund financial statements.		<u>(1,779,236)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u><u>\$ 7,500,202</u></u>

21st CENTURY CYBER CHARTER SCHOOL

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND**

For the Year Ended June 30, 2022

	<u>General Fund</u>
REVENUES	
Local sources	\$ 25,978,880
State sources	<u>69,556</u>
TOTAL REVENUES	26,048,436
 EXPENDITURES	
Current:	
Instructional services	11,550,434
Support services	9,175,874
Operation of noninstructional services	72,719
Debt service:	
Principal	4,450,136
Interest	<u>125,379</u>
TOTAL EXPENDITURES	<u>25,374,542</u>
EXCESS OF REVENUES OVER EXPENDITURES	673,894
 OTHER FINANCING SOURCES	
Proceeds from lease issuance	24,587
Proceeds from sale of fixed assets	<u>30,447</u>
TOTAL OTHER FINANCING SOURCES	<u>55,034</u>
NET CHANGE IN FUND BALANCE	728,928
 FUND BALANCE - BEGINNING OF YEAR	<u>17,852,405</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 18,581,333</u></u>

21st CENTURY CYBER CHARTER SCHOOL

**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2022

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

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND \$ 728,928

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlays (including prior year prepaid rent of \$56,686)	\$ 528,218		
Less: depreciation and amortization expense	(1,404,108)		
Less: loss on disposals	(924,151)		
			(1,800,041)

Because some revenue will not be collected for several months after the Charter School's year end, they are not considered as "available" revenues in the governmental funds. This entry also records an allowance for uncollectible receivables.

324,291

Issuance of long-term debt (e.g. notes) provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

Proceeds from lease issuance	(24,587)		
Repayment of note principal	3,062,881		
Repayment of lease principal	1,387,255		
			4,425,549

Interest expense incurred on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources.

5,431

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. The difference in the amount incurred and amount paid of these activities is:

Compensated absences	1,488		
Net pension liability and related deferred outflows and inflows	(2,396,315)		
Net OPEB liability and related deferred outflows and inflows	(266,429)		
			(2,661,256)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 1,022,902

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The 21st Century Cyber Charter School (the “Charter School”) was originally chartered through West Chester Area School District. The Charter School was established in April 2001 and began operations in July 2001. Effective July 1, 2006, the Charter School became chartered directly through the Pennsylvania Department of Education. The current charter expires June 30, 2024.

The Charter School is located in West Chester, Pennsylvania, and was established to provide services to students located in Pennsylvania. The Charter School is governed by a board consisting of the executive director of the Chester County Intermediate Unit, active superintendents from Chester County school districts, and one or more parents of children enrolled in the Charter School.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the 21st Century Cyber Charter School have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting principles are as follows:

A. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Charter School and its component units.

The Charter School used guidance contained in generally accepted accounting principles to evaluate the possible inclusion of related entities (authorities, boards, councils, fiduciary activities, etc.) within its reporting entity. Accounting principles generally accepted in the United States of America require that the reporting entity consists of the primary government and organizations for which the primary government is financially accountable. In addition, the primary government may determine, through the exercise of management’s professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity’s financial statements from being misleading. In such instances, that organization should be included as a component unit if the nature and significance of their relationship with the primary government or other component units are such that the exclusion from the financial reporting entity would render the financial reporting entity’s financial statements incomplete or misleading. In evaluating how to define the reporting entity, management has considered all potential component units.

Based on the foregoing criteria, the Charter School has determined it has no component units.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Basis of Presentation - Government-Wide Financial Statements

Government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting entity, except for its fiduciary activities. All fiduciary activities are reported only in the fund financial statements. The government-wide statements include separate columns for the governmental and business-type activities of the primary government, as well as any discretely presented component units. Governmental activities, which normally are supported by intergovernmental revenues and other nonexchange transactions, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable. The Charter School presently only has governmental activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function to the Charter School are offset by the program revenues related to that function. Direct expenses are those that are directly related to and clearly identified with a function. Program revenues include 1) charges to customers or others who purchase, use or directly benefit from services or goods provided by a given function, or 2) grants and contributions that are restricted to meet the operational or capital requirements of a function. Other items properly not included in program revenues are reported as general revenues.

C. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Fiduciary funds are reported by fund type.

The Charter School Reports the Following Major Governmental Fund:

General Fund: The general fund is the general operating fund of the Charter School. It is used to account for all financial resources. All activities of the Charter School are accounted for through this fund.

The Charter School does not currently have any enterprise or fiduciary funds.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 Charter School considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. 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. If time eligibility requirements are not met, deferred inflows of resources would be recorded. All other revenue items are considered to be measurable and available only when cash is received by the Charter School.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, 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, including draw down notes, and acquisitions under capital leases are reported as other financing sources.

E. Budgetary Information

1. Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations, except unexpended grant appropriations and encumbrances, lapse at fiscal year end. The Charter School's 2021-2022 budget was prepared and approved by the board of trustees prior to submitting the budget to the Pennsylvania Department of Education.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position

1. Investments

Investments are stated at fair value in accordance with Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application*, except for investments in external investment pools, which are valued at amortized costs if required criteria are met as outlined in Governmental Accounting Standards Board Statement No. 79, *Certain External Investment Pools and Pool Participant*.

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

Investments are exposed to various risks such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near-term and that such changes could materially affect the amounts reported in the statement of net position.

2. Receivables

The intergovernmental receivables are amounts due from local school districts and the Pennsylvania Department of Education (PDE). Accounts receivable represents amounts due for equipment that has been damaged or was not returned. Management evaluates the collectible nature of outstanding receivables and records an allowance if needed.

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 costs of prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets, Depreciation, and Amortization

The Charter School's capital assets with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. Donated capital assets are valued at the estimated fair value of the item at the date of donation.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

4. Capital Assets, Depreciation, and Amortization - continued

The Charter School generally capitalizes assets with a cost of \$5,000 or more as purchase and construction outlays occur. Assets purchased or constructed with long-term debt may be capitalized regardless of the threshold established. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. Construction in progress is stated at cost and consists primarily of costs incurred on construction projects. No provision for depreciation is made on construction in progress until the assets are complete and placed into service. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. Right-to-use lease assets are reported when a qualifying lease liability is incurred.

Estimated useful lives for depreciable assets are as follows:

Assets	Years
Building and building improvements	7 - 50
Furniture and computer equipment	5 - 20
Right-to-use lease assets	3 - 6

5. Valuation of Long-Lived Assets

Long-lived assets to be held and used are required to be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In general, any long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell. The Charter School periodically evaluates the recoverability of its long-lived assets, including real estate and improvements and deferred costs, using objective methodologies. Such methodologies include evaluations based on cash flows generated by the underlying assets or other determinants of fair value. None of the Charter School's long-lived assets were considered to be impaired as of June 30, 2022.

6. Unearned Revenues

Revenues that are received but not earned are reported as unearned revenues in the government-wide, governmental, and proprietary fund financial statements. Unearned revenues arise when resources are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Charter School has legal claim to the resources, the liability for unearned revenue is removed from the respective financial statements and revenue is recognized.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

7. Compensated Absences

Charter School policies permit employees to accumulate earned but unused vacation, personal, and sick days based on employment agreements. Payments for vacation, sick pay, and personal leave are expensed as paid in the governmental fund statements. Accumulated vacation, personal, and sick leave that is expected to be liquidated with expendable available financial resources and that has matured is reported as an expenditure and a fund liability in the governmental fund that will pay it. Accumulated vacation, personal, or sick leave that is not expected to be liquidated with expendable available financial resources and that has not matured is reported as a long-term liability in the proprietary funds and the government-wide financial statements and is expensed as incurred.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activity column in the statement of net position.

In the fund financial statements, governmental fund types recognize the face amount of debt issued or incurred and any original issue discounts or premiums are reported as other financing sources and uses. Issuance costs and underwriter's discount, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Leases

21st Century Cyber Charter School is a lessee for noncancellable leases of equipment and building space. The Charter School recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. 21st Century Cyber Charter School recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the Charter School initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

9. Leases - continued

Key estimates and judgments related to leases include how the Charter School determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Charter School uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Charter School generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Also included within the lease term are any qualifying lease renewals or early termination options that the Charter School is reasonably certain to exercise or not exercise. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Charter School is reasonably certain to exercise.

The Charter School monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported as right-to-use assets with other capital assets and lease liabilities are reported with noncurrent liabilities on the statement of net position.

10. Pension

The Charter School contributes to the Public School Employees Retirement System (PSERS), a cost-sharing multiple-employer defined benefit pension plan. The Charter School accounts for the plan under the provisions of GASB Statement No. 68, which establishes standards for the measurement, recognition, and display of pension expense and related liabilities, deferred outflows and deferred inflows of resources related to pension, certain required supplementary information, and note disclosures.

For the purpose of measuring net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension 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 refund of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

11. Other Postemployment Benefits (OPEB)

The Charter School's other postemployment benefit plans are accounted for under the provisions of GASB Statement No. 75, which establishes standards for the measurement, recognition, and display of other postemployment benefit expense and related liabilities, deferred outflows and deferred inflows of resources related to other postemployment benefits, certain required supplementary information, and note disclosures. The Charter School provides OPEB under the following two plans:

PSERS OPEB Plan

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

Charter School OPEB Plan

The Charter School sponsors a single-employer defined benefit OPEB plan. For purposes of measuring the total 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 OPEB plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. The Charter School OPEB plan is unfunded.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

12. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expenses) until then. The Charter School has two items that qualify for reporting in this category:

Deferred outflows of resources for pension relate to the Charter School's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the pension plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included are contributions made to the pension plan subsequent to the measurement date and prior to the Charter School's year end. The contributions will be recognized as a reduction in net pension liability in the following year.

Deferred outflows of resources for other postemployment benefit liabilities relate to the Charter School's liability for postemployment benefits other than pensions and related expenses and arise from the changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included are contributions or benefit payments made subsequent to the measurement date and prior to the Charter School's year end. These payments will be recognized as a reduction to the net other postemployment benefit liability in the following year.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

12. Deferred Outflows/Inflows of Resources - continued

In addition to liabilities, the statement of net 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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Charter School has three types of items that qualify for reporting in this category:

Unavailable revenue arises only under a modified accrual basis of accounting and is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from tuition and other fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Deferred inflows of resources for pensions relate to the Charter School's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the pension plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

Deferred inflows of resources for other postemployment benefit liabilities relate to the Charter School's liability for postemployment benefits other than pensions and related expenses and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

13. Net Position

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in the capital assets component of net position is comprised of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. In addition, any deferred outflows of resources and/or deferred inflows of resources related to such capital assets or liabilities associated with the capital assets should also be added to or deducted from the overall net investment in capital assets. The restricted component of net position is used when there are limitations imposed on their use either through the enabling legislation adopted by a higher governmental authority or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining component of net position is unrestricted.

The Charter School applies restricted resources first when an expense is incurred for purposes for which both the restricted and unrestricted components of net position are available.

14. Fund Balance Policies and Flow Assumptions

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 Charter School itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The restricted fund balance classification represents funds that are limited in use due to constraints for a specific purpose through restrictions by external parties, grant agreements, or enabling legislation.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Charter School's highest level of decision-making authority. The board of trustees is the highest level of decision-making authority for the Charter School that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The director/CEO or designee may assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

14. Fund Balance Policies and Flow Assumptions - continued

The Charter School does not have a minimum fund balance policy.

Sometimes the government 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. The Charter School's policy states there are no restrictions placed on the order of the unrestricted fund balances used when an expenditure is incurred for a purpose in which unrestricted fund balance amounts are available under committed, assigned, or unassigned fund balance. The decision will be made at the discretion of the director/CEO.

G. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

H. Adoption of Accounting Standards

During the year ended June 30, 2022 the Charter School adopted new accounting guidance GASB Statement No. 87, retroactive to July 1, 2021. GASB Statement No. 87 was issued to recognize certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The adoption of this standard resulted in no restatement to beginning net position.

Effective July 1, 2021, the Charter School adopted new accounting standard guidance GASB Statement No. 89 related to accounting requirements for interest expenses incurred before the end of a construction period. Under this statement, interest expenses incurred before the end of a construction period must be recognized as an expense in the period in which the expenses are incurred for financial statements prepared using the economic resources measurement focus. The adoption of this standard resulted in no restatement to beginning net position.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Compliance with Finance Related Legal and Contractual Provisions

The Charter School had no material violations of finance related legal and contractual provisions.

B. Deficit Fund Balance or Net Position of Individual Funds

For the year ended June 30, 2022, no individual funds had a deficit fund balance or net position.

NOTE 3 - CASH AND INVESTMENTS

Under Section 440.1 of the Public School Code of 1949, as amended, the Charter School is permitted to invest funds in the following types of investments:

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

Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation 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.

Pennsylvania Act 10 of 2016 became effective May 25, 2016, and expanded the permitted investment types to include commercial paper, bankers' acceptances, negotiable certificates of deposit, and insured bank deposit reciprocals as long as certain safeguards related to credit quality and maturity are met.

The deposit and investment policy of the Charter School adheres to state statutes. There were no deposits or investment transactions during the year that were in violation of either the state statutes or the policy of the Charter School.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

The breakdown of total cash and investments on the financial statements are as follows at June 30, 2022:

Petty cash	\$	158
Demand deposits		8,833,562
Certificates of deposit		1,992,000
Pooled cash and investments		<u>8,014,667</u>
		<u>\$ 18,840,387</u>

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Charter School does not have a policy for custodial credit risk. As of June 30, 2022, the carrying amount of the Charter School's deposits was \$10,825,562 and the bank balance was \$10,913,330. Of the bank balance, \$2,242,000 was covered by federal depository insurance and \$8,671,330 of the Charter School's bank balance was exposed to custodial credit risk but covered by collateralization requirements in accordance with Act 72 of the 1971 Session of the General Assembly.

Investments

As of June 30, 2022, the Charter School had the following pooled cash and investments:

	<u>Maturities</u>	<u>Fair Value/ Carrying Value</u>
PA School District Liquid Asset Fund:		
MAX Account Balance		\$ 7,013,303
Full Flex Pool	< 1 year	<u>1,001,364</u>
Total Pooled Cash and Investments		<u>\$ 8,014,667</u>

Certain external investments held by the Charter School, based on portfolio maturity, quality, diversification, and liquidity measures qualify for measurement at amortized cost at both the pool and participating government level consistent with GASB Statement No. 79. The Charter School measures those investments, which include \$8,014,667 (PSDLAF) at amortized cost. All investments in external investment pools that are not registered with the Securities and Exchange Commission are subject to oversight by the Commonwealth of Pennsylvania.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

Investments - continued

A portion of the Charter School's deposits were in the Pennsylvania School District Liquid Asset Fund. PSDLAF acts like a money market mutual fund in that the objective is to maintain a stable net asset value of \$1 per share, is rated by nationally recognized statistical rating organization, and is subject to an independent annual audit.

The PSDMAX fund invests in U.S. treasury securities, U.S. government securities, its agencies and instrumentalities, and repurchase agreements, collateralized by such securities and contracted with highly-rated counterparties. Weighted average portfolio maturity for the fund is expected to be kept at or below 60 days. PSDMAX does not have limitations or restrictions on withdrawals.

The PSDLAF Full Flex Pool, as part of the Fixed-Term Series at PSDLAF, are a fixed-term investment collateralized in accordance with Act 72 and invests in assets listed above as permitted under Section 440.1 of the Public School Code of 1949. The Fixed-Term Series are fixed-term investment vehicles with maturities depending upon the maturity date of each particular Fixed-Term Series. All investments in a Fixed-Term Series by a Settlor are intended to be deposited for the full term of the particular Fixed-Term Series; however, participants in the full flex pool may remove funds without early withdrawal penalty. Whether a Fixed-Term Series has only one Settlor or more than one Settlor participating in it, each certificate of deposit in which the monies in such Fixed-Term Series are invested is registered in the name of that particular Fixed-Term Series.

As of June 30, 2022, the entire PSDLAF book balance of \$8,014,667 is considered to be a cash equivalent for presentation on the government-wide and fund financial statements.

Interest Rate Risk

The Charter School does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investment program is reviewed annually by the board of trustees.

Credit Risk

The Charter School has no investment policy that would limit its investment choices to certain credit ratings. As of June 30, 2022, the Charter School's investments were rated as:

<u>Investment</u>	<u>Standard & Poor's</u>
Pennsylvania School District Liquid Asset Fund	AAAm

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

Concentration of Credit Risk

The Charter School places no limit on the amount the Charter School may invest in any one issuer. As of June 30, 2022, the Charter School did not have any investments subject to concentration of credit risk.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the Charter School will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Charter School has no investments subject to custodial credit risk.

NOTE 4 - INTERGOVERNMENTAL RECEIVABLES, ACCOUNTS RECEIVABLE, AND UNAVAILABLE REVENUE

The intergovernmental and state receivables are due from local school districts and the Pennsylvania Department of Education (PDE); therefore, management believes that they are fully collectible. Thus, no allowance has been deemed necessary or recorded in the accompanying financial statements. The intergovernmental receivables balance totals \$2,672,419 as of June 30, 2022.

Accounts receivable represents payments due for damaged or unreturned equipment from students totaling \$1,967,701. Management has determined that these receivables should be fully reserved in the government-wide financial statements.

The Charter School reports unavailable revenue of \$2,552,403 at June 30, 2022, consisting of \$584,702 of tuition revenue and \$1,967,701 of fees for damaged or unreturned equipment which were not collected within 90 days of the fiscal year end.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 5 - CHANGES IN CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2022, were as follows:

	Beginning Balance (Restated)	Increase	Decrease	Ending Balance
Governmental Activities				
Capital assets being depreciated:				
Building and building improvements	\$ 13,862,089	\$ -	\$ -	\$ 13,862,089
Furniture and computer equipment	1,817,468	446,493	(155,125)	2,108,836
Total assets being depreciated	<u>15,679,557</u>	<u>446,493</u>	<u>(155,125)</u>	<u>15,970,925</u>
Less accumulated depreciation for:				
Building and building improvements	1,502,088	720,123	-	2,222,211
Furniture and computer equipment	1,195,598	128,077	(155,125)	1,168,550
Total accumulated depreciation	<u>2,697,686</u>	<u>848,200</u>	<u>(155,125)</u>	<u>3,390,761</u>
TOTAL CAPITAL ASSETS BEING DEPRECIATED, NET	12,981,871	(401,707)	-	12,580,164
Right-to-use lease assets being amortized:				
Buildings	890,824	-	-	890,824
Equipment	1,314,765	25,039	1,314,765	25,039
Total lease assets being amortized	<u>2,205,589</u>	<u>25,039</u>	<u>1,314,765</u>	<u>915,863</u>
Less accumulated amortization for:				
Buildings	-	164,460	-	164,460
Equipment	-	391,448	390,614	834
Total accumulated amortization	<u>-</u>	<u>555,908</u>	<u>390,614</u>	<u>165,294</u>
Total right-to-use lease assets being amortized, net	<u>2,205,589</u>	<u>(530,869)</u>	<u>924,151</u>	<u>750,569</u>
GOVERNMENTAL ACTIVITIES, CAPITAL ASSETS, NET	<u>\$ 15,187,460</u>	<u>\$ (932,576)</u>	<u>\$ 924,151</u>	<u>\$ 13,330,733</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 5 - CHANGES IN CAPITAL ASSETS - CONTINUED

Depreciation and amortization expense was charged to functions/programs of the governmental activities of the primary government as follows:

Instruction	\$ 861,729
Instructional student support	136,094
Administrative and financial support services	191,803
Operation and maintenance of plant services	211,516
Student activities	<u>2,966</u>
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u><u>\$ 1,404,108</u></u>

NOTE 6 - LONG-TERM LIABILITIES

Leases

The Charter School has entered into lease agreements for building space and various technology equipment including copiers. The leases have various termination dates through April 2027. These leases include monthly payments of principal and interest at rates ranging from 3.25% - 3.37%.

Future lease maturities as of June 30 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 161,408	\$ 24,006	\$ 185,414
2024	170,576	18,432	189,008
2025	180,137	12,543	192,680
2026	190,098	6,326	196,424
2027	<u>84,016</u>	<u>738</u>	<u>84,754</u>
	<u><u>\$ 786,235</u></u>	<u><u>\$ 62,045</u></u>	<u><u>\$ 848,280</u></u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 6 - LONG-TERM LIABILITIES - CONTINUED

Leases - continued

Long-term liability balances and activity for the year ended June 30, 2022, are as follows:

	Beginning Balance (Restated)	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Direct borrowings	\$ 3,062,881	\$ -	\$ 3,062,881	\$ -	\$ -
Lease liabilities	2,148,903	24,587	1,387,255	786,235	161,408
Total payable	<u>5,211,784</u>	<u>24,587</u>	<u>4,450,136</u>	<u>786,235</u>	<u>161,408</u>
Compensated absences	410,792	-	1,488	409,304	-
Net pension liability	27,623,000	2,063,173	3,122,173	26,564,000	-
Net other postemployment benefit liabilities (OPEB)	<u>1,809,417</u>	<u>524,486</u>	<u>76,401</u>	<u>2,257,502</u>	<u>-</u>
Total governmental long-term liabilities	<u>\$ 35,054,993</u>	<u>\$ 2,612,246</u>	<u>\$ 7,650,198</u>	<u>\$ 30,017,041</u>	<u>\$ 161,408</u>

Payments on direct borrowings and lease liabilities are made by the general fund. Total interest paid during the year ended June 30, 2022, was \$125,379. The lease and compensated absence liabilities will be liquidated by the general fund. The net pension and PSERS OPEB Plan portion of the OPEB liability will be liquidated through future contributions to PSERS at the statutory rates; contributions will be made from the general fund. The Charter School OPEB Plan portion of the OPEB liability will be liquidated through future payments from the general fund.

During the year ended June 30, 2022, the Charter School satisfied the outstanding balance of the Tax Exempt Revenue Note Series of 2019 which is reported as a direct borrowing in the table above.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS

Employee Defined Benefit Pension Plan

General Information About the Pension Plan

Plan Description

PSERS is a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania under Title 24, Part IV of the Pennsylvania General Assembly. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2.0% 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 10 years of service.

Act 5 of 2017 (Act 5) introduced a hybrid benefit plan with two membership classes and a separate defined contribution plan for individuals who become new members on or after July 1, 2019. Act 5 created two new hybrid membership classes, Membership class T-G (Class T-G) and Membership Class T-H (Class T-H) and the separate defined contribution membership class, Membership Class DC (Class DC).

Class T-G and Class T-H members who qualify for a defined benefit normal retirement benefit must work until age 67 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 97 with a minimum 35 years of service.

Defined benefits for T-G and T-H are 1.25% or 1.00%, 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. A member's right to a defined benefit is vested in 10 years.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

General Information About the Pension Plan - continued

Benefits Provided - continued

Participants are eligible for disability retirement benefits after completion of 5 years of credited service. Such benefits are generally equal to 2.0% 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 1 year of credited service (age 65 with at least 3 years of credited service for Class T-E and Class T-F members) or who has at least 5 years of credited service (10 years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

Contributions

The contribution policy is set by state statute and requires contributions by active members and employers. The contribution rates based on qualified member compensation for virtually all members is presented below:

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

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

General Information About the Pension Plan - continued

Contributions - continued

Shared Risk Program Summary				
Membership Class	Defined Benefit (DB) Base Rate	Shared Risk Increment	Minimum	Maximum
T-E	7.50%	+/- 0.50%	5.50%	9.50%
T-F	10.30%	+/- 0.50%	8.30%	12.50%
T-G	5.50%	+/- 0.75%	2.50%	8.50%
T-H	4.50%	+/- 0.75%	1.50%	7.50%

Employer Contributions:

The Charter School’s contractually required contribution rate for the fiscal year ended June 30, 2022 was 33.99% 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 Charter School were \$3,156,161 for the year ended June 30, 2022. The Charter School also contributed \$13,927 to the defined contribution plan during the year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the Charter School reported a liability of \$26,564,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2020 to June 30, 2021. The Charter School’s proportion of the net pension liability was calculated utilizing the employer’s one-year reported contributions as it relates to the total one-year reported contributions. At June 30, 2022, the Charter School’s proportion was 0.0647%, which was an increase of 0.0086% from its proportion measured as of June 30, 2021.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

For the year ended June 30, 2022, the Charter School recognized pension expense of \$5,552,476. At June 30, 2022, the Charter School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,000	\$ 349,000
Changes of assumptions	1,288,000	-
Net difference between projected and actual investment earnings	-	4,228,000
Changes in proportion - plan level	4,590,000	-
Difference between employer contributions and proportionate share of total contributions	67,254	-
Contributions made subsequent to the measurement date	3,156,161	-
	<u>\$ 9,121,415</u>	<u>\$ 4,577,000</u>

The \$3,156,161 reported as deferred outflows of resources related to pensions resulting from Charter School contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows for the years ending June 30:

2023	\$ 1,219,071
2024	991,717
2025	534,619
2026	<u>(1,357,153)</u>
	<u>\$ 1,388,254</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

Actuarial Assumptions

The total pension liability at June 30, 2021 was determined by rolling forward the System's total pension liability at June 30, 2020 to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 7.00%, includes inflation at 2.50%.
- Salary growth - Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Mortality Improvement Scale.

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

The 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 PSERS 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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

Actuarial Assumptions - continued

The PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2021 is:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	27.0%	5.2%
Private equity	12.0%	7.3%
Fixed income	35.0%	1.8%
Commodities	10.0%	2.0%
Absolute return	8.0%	3.1%
Infrastructure/MLPs	8.0%	5.1%
Real estate	10.0%	4.7%
Cash	3.0%	0.1%
Leverage	<u>(13.0%)</u>	0.1%
	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

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

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

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Charter School's proportionate share of the net pension liability	\$ 34,866,000	\$ 26,564,000	\$ 19,560,000

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

At June 30, 2022, the Charter School had an accrued balance due to PSERS, including contributions related to pension and OPEB of \$798,189. This amount represents the Charter School's contractually obligated contributions for wages earned in April 2022 through June 2022.

403(b) Tax Shelter Plan

The Charter School has established a 403(b) tax shelter plan permitting the establishment of accounts for school employees to voluntarily set aside monies to supplement their retirement income. All school employees are eligible to participate.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS

Employee Defined Benefit Other Postemployment Benefit Plans

The Charter School has other postemployment benefits (OPEB) under 2 different plans: (1) a cost-sharing, multiple employer, employee defined benefit other postemployment benefits plan administered through PSERS (PSERS OPEB Plan), and (2) a single employer defined benefit healthcare plan (Charter School OPEB Plan). The Charter School’s aggregate net OPEB liability and deferred outflows and inflows of resources related to OPEB at June 30, 2022 are as follows:

Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
PSERS OPEB Plan	\$ 1,534,000	\$ 650,826	\$ 20,000
Charter School OPEB Plan	<u>723,502</u>	<u>101,702</u>	<u>254,262</u>
Total	<u><u>\$ 2,257,502</u></u>	<u><u>\$ 752,528</u></u>	<u><u>\$ 274,262</u></u>

PSERS OPEB Plan

General Information About the PSERS OPEB Plan

Health Insurance Premium Assistance Program

PSERS (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, 2021, there were no assumed future benefit increases to participating eligible retirees.

Premium Assistance Eligibility Criteria

Retirees of the System can participate in the Premium Assistance Program if they 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 Health Option Program or employer-sponsored health insurance program.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

General Information About the PSERS OPEB Plan - continued

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, 2021, there were no assumed future benefit increases to participating eligible retirees.

Contributions

The contribution policy is set by state statute. A portion of each employer's contribution is set aside for premium assistance. The Charter School's contractually required contribution rate for the fiscal year ended June 30, 2022, was 0.80% 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 Charter School were \$74,826 for the year ended June 30, 2022.

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

At June 30, 2022, the Charter School reported a liability of \$1,534,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, 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, 2020 to June 30, 2021. The Charter School's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2022, the Charter School's proportion was 0.0647% which was an increase of 0.0087% from its proportion measured as of June 30, 2021.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

For the year ended June 30, 2022, the Charter School recognized OPEB expense of \$194,401. At June 30, 2022, the Charter School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Difference between expected and actual experience	\$ 14,000	\$ -
Changes of assumptions	163,000	20,000
Net difference between projected and actual investment earnings	3,000	-
Changes in proportion	396,000	-
Contributions made subsequent to the measurement date	<u>74,826</u>	<u>-</u>
	<u>\$ 650,826</u>	<u>\$ 20,000</u>

The \$74,826 reported as deferred outflows of resources related to OPEB resulting from Charter School contributions made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows for the years ending June 30:

2023	\$ 127,000
2024	126,000
2025	113,000
2026	82,000
2027	62,000
Thereafter	<u>46,000</u>
	<u>\$ 556,000</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Actuarial Assumptions

The total OPEB liability as of June 30, 2021, was determined by rolling forward the System's total OPEB liability as of June 30, 2020 to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 2.18% - S&P 20 Year Municipal Bond Rate.
- Salary growth - Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% 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 a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.
- Participation rate:
 - Eligible retirees will elect to participate pre-age 65 at 50%
 - Eligible retirees will elect to participate post-age 65 at 70%

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2015.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2019 determined the employer contribution rate for fiscal year 2021.
- 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 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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Actuarial Assumptions - continued

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

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS 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.

The PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2021 is:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	79.8%	0.1%
US Core fixed income	17.5%	0.7%
Non-US developed fixed	2.7%	(0.3%)
	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 2.18%. 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 2.18% which represents the S&P 20-year Municipal Bond Rate at June 30, 2021, was applied to all projected benefit payments to measure the total OPEB liability.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Sensitivity of the Charter School's Proportionate Share of the Net OPEB Liability to Changes 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, 2021, 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, 2021, 93,392 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2021, 611 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 in the next section.

The following presents the Charter School's proportionate share of the net OPEB liability for the June 30, 2021 measurement date, calculated using current Healthcare cost trends as well as what the Charter School's proportionate share of the net OPEB liability would be if the health cost trends were one-percentage point lower or one-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Charter School's proportionate share of the net OPEB liability	\$ 1,534,000	\$ 1,534,000	\$ 1,535,000

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

The following presents the net OPEB liability, calculated using the discount rate of 2.18%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (1.18%) or one-percentage point higher (3.18%) than the current rate:

	<u>1% Decrease 1.18%</u>	<u>Current Discount Rate 2.18%</u>	<u>1% Increase 3.18%</u>
Charter School's proportionate share of the net OPEB liability	\$ 1,761,000	\$ 1,534,000	\$ 1,348,000

. OPEB Plan Fiduciary Net Position

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

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Payables Related to the Plan

At June 30, 2022, the Charter School had an accrued balance due to PSERS of \$798,189 including balances related to pension and OPEB. This amount represents the Charter School’s contractually obligated contributions for wages earned in April 2022 through June 2022.

Charter School OPEB Plan

General Information About the Charter School OPEB Plan

Plan Description

21st Century Cyber Charter School administers a single-employer defined benefit healthcare plan (the OPEB Plan). The Charter School OPEB Plan provides medical, prescription drug, dental, vision, and life insurance for eligible retirees through the Charter School’s health insurance plan, which covers both active and retired members. Benefit provisions are established by the Charter School. The OPEB Plan does not issue a publicly available financial report and no assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board Statement No. 75 to pay related benefits.

Benefits Provided

The Charter School classifies employees in the following categories: CEO/Director, Administrators, and Project Staffing. Contribution requirements are established by the Charter School. Below is a summary of the postemployment benefits provided to each of these groups:

CEO/Director

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements of PSERS Retirement with 10 years of service with 21CCCS	<p><u>Coverage</u> Medical, Prescription Drug, Dental, and Vision Insurance</p> <p><u>Premium Sharing</u> The Board will pay the costs of medical, prescription drug, vision and dental for the CEO/Director and spouse.</p> <p><u>Dependents</u> Spouse included</p>	Member and spouse coverage is provided until the earlier of Member attaining age 65 or Member Medicare Age.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Administrators

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or PSERS Retirement with 10 to 19 years of service with 21CCCS	<p><u>Coverage</u> Medical, Prescription Drug, Dental, Vision, and Life Insurance</p> <p><u>Premium Sharing</u> The maximum life insurance provided to a retiree is 2.5 times annual base salary prior to retirement up to a maximum coverage amount of \$350,000. The Charter School will pay ½ the cost of premium for the group term life insurance.</p> <p>If the Retiree is eligible for PSERS retirement with at least 10 years of service with the Charter School, the Charter School will provide a subsidy for one year of medical, prescription drug, dental and vision coverage for every 2 years of service with the school, up to a maximum of 7 years. Retiree will provide payment equal to the premium determined for the purpose of COBRA for dental and vision coverage. For medical and prescription drug premiums, the Charter School’s contribution level will be the same dollar amount contributed in the retiree’s last year of employment. Retiree must pay the active employee cost share amount at retirement as well as any increases in premium.</p> <p><u>Dependents</u> Spouse and Family included</p>	<p>Member coverage is provided until the later of a) the expiration of the Charter School’s subsidy or b) Member Medicare age.</p> <p>Spousal coverage is provided until the later of a) expiration of the Charter School’s subsidy or b) earlier of Member Medicare age or Spouse Medicare age.</p> <p>Life insurance is provided until the member age 65.</p>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Administrators - continued

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or PSERS Retirement with 20 or more years of service with 21CCCS	<p><u>Coverage</u> Medical, Prescription Drug, Dental, Vision, and Life Insurance</p> <p><u>Premium Sharing</u> The maximum life insurance provided to a retiree is 2.5 times annual base salary prior to retirement up to a maximum coverage amount of \$350,000. The Charter School will pay ½ the cost of premium for the group term life insurance.</p> <p>If the Retiree is eligible for PSERS retirement with at least 10 years of service with the Charter School, the Charter School will provide a subsidy for one year of medical, prescription drug, dental and vision coverage for every 2 years of service with the school, up to a maximum of 7 years. Retiree will provide payment equal to the premium determined for the purpose of COBRA for dental and vision coverage. For medical and prescription drug premiums, the Retiree must pay the greater of the PSERS Supplement or the active employee cost share amount. Upon the expiration of the subsidy, if the Retiree qualifies for Act 110/43, the Retiree may continue coverage by providing payment equal to the premium determined for the purpose of COBRA until Medicare age. If the Retiree does not qualify for Act 110/43 upon the expiration of the subsidy, the Retiree cannot continue coverage. If a retiree does not qualify for the Charter School subsidy but qualifies for Act 110/43, the Retiree may continue coverage until Medicare age by paying the COBRA premium.</p> <p><u>Dependents</u> Spouse and Family included</p>	<p>Member coverage is provided until the later of a) the expiration of the Charter School’s subsidy or b) Member Medicare age.</p> <p>Spousal coverage is provided until the later of a) expiration of the Charter School’s subsidy or b) earlier of Member Medicare age or Spouse Medicare age.</p> <p>Life insurance is provided until the member age 65.</p>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Project Staffing

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or 20 years of service with 21CCCS	Act 110/43	Act 110/43

Act 110/43 Eligibility: All employees are eligible for this benefit upon retirement with 30 years of PSERS service or upon superannuation retirement.

Act 110/43 Coverage and Premium Sharing: Retired employees are allowed to continue coverage for themselves and their dependents in the employer's group health plan until the retired employee reaches Medicare age. In order to obtain coverage, retired employees must provide payment equal to the premium determined for the purpose of COBRA.

PSERS Supplement: A retiree may receive a \$100 monthly medical reimbursement from PSERS if he or she meets one of the following qualifications at retirement:

- 1) 24.5 years of PSERS service.
- 2) Upon superannuation retirement with at least 15 years of PSERS service.

PSERS Retirement:

- 1) Pension Class T-C or T-D: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 62 with 5 years of PSERS service or b) PSERS superannuation retirement upon reaching age 60 with 30 years of PSERS service, age 62 with 1 year of PSERS service, or 35 years of PSERS service regardless of age. In general, these pension classes apply to individuals who were members of PSERS prior to July 1, 2011.
- 2) Pension Class T-E or T-F: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 65 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 65 with 3 years of PSERS service or upon attainment of a total combination of age plus service equal to or greater than 92 with a minimum of 35 years of PSERS service. In general, these pension classes apply to individuals who became members of PSERS on or after July 1, 2011 and prior to July 1, 2019.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

- 3) Pension Class T-G: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 67 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS service or upon attainment of a total combination of age plus service equal to or greater than 97 with a minimum of 35 years of PSERS service. In general, this pension class applies to individuals who became members of PSERS on or after July 1, 2019.
- 4) Pension Class T-H: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 67 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS. In general, this pension class applies to individuals who became members of PSERS on or after July 1, 2019.
- 5) All individuals except those in Pension Class T-G are eligible for a special early retirement upon reaching age 55 with 25 years of PSERS service. Individuals in Pension Class T-G are eligible for a special early retirement upon reaching age 57 with 25 years of PSERS service.

Coordination with Medicare: If a participant carries benefits beyond Medicare eligibility, the participant will be required to enroll in Medicare and switch to the PC 65 plan. Medicare will be the primary payer.

Employees Covered by Benefit Terms

At July 1, 2020, the date of the most recent actuary valuation, the following employees were covered by the benefit terms:

Active participants	147
Vested former participants	-
Retired participants	-
	<hr/>
Total	147
	<hr/> <hr/>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

OPEB Liability

Actuarial Assumptions and Other Inputs

The total OPEB liability as of July 1, 2021, was determined by rolling forward the Charter School's total OPEB liability as of July 1, 2020 to July 1, 2021, using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

- Actuarial cost method - Entry Age Normal.
- Salary increases - 2.50% cost of living adjustment, 1% real wage growth, and for teachers and administrators a merit increase which varies by age from 2.75% to 0%.
- Discount rate - 2.28% - based on the Standard & Poor's Municipal Bond 20 Year High Grade Rate Index at July 1, 2021.
- Mortality rates - Separate rates are assumed preretirement and postretirement using the rates assumed in the PSERS defined benefit pension plan actuarial valuation. Incorporated into the table are rates projected generationally by the Buck Modified 2016 projection scale to reflect mortality improvement.
- Healthcare cost trend rates - 5.5% in 2020 through 2023. Rates gradually decrease from 5.4% in 2024 to 4.0% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.
- Participation rates - 100% of administrators and 40% of project staff are assumed to elect coverage.

The actuarial assumptions were selected using input from the Charter School based on actual experience.

Changes in the Total OPEB Liability

Balance at June 30, 2021	<u>\$ 599,417</u>
Changes for the year:	
Service cost	143,341
Interest	13,815
Changes of assumptions or other inputs	<u>(33,071)</u>
Net changes	<u>124,085</u>
Balance at June 30, 2022	<u><u>\$ 723,502</u></u>

Changes of assumptions or other inputs reflect the following changes: (1) the discount rate changed from 1.86% to 2.28%.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

Changes in the Total OPEB Liability - continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Charter School, as well as what the Charter School's total OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (1.28 %) or one-percentage point higher (3.28%) than the current discount rate:

	<u>1% Decrease (1.28%)</u>	<u>Current Discount Rate (2.28%)</u>	<u>1% Increase (3.28%)</u>
OPEB Plan - Total OPEB liability	\$ 804,063	\$ 723,502	\$ 649,258

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents total OPEB liability of the Charter School, as well as what the Charter School's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one-percentage point lower or one-percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
OPEB Plan - Total OPEB liability	\$ 595,650	\$ 723,502	\$ 882,337

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

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

For the year ended June 30, 2022, the Charter School recognized OPEB expense of \$148,512. At June 30, 2022, the Charter School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Difference between expected and actual experience	\$ -	\$ 203,314
Changes of assumptions	100,044	50,948
Benefit payments subsequent to the measurement date	<u>1,658</u>	<u>-</u>
	<u>\$ 101,702</u>	<u>\$ 254,262</u>

The \$1,658 reported as deferred outflows of resources related to OPEB resulting from benefit payments made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows for the years ending June 30:

2023	\$ (8,644)
2024	(8,644)
2025	(8,644)
2026	(8,644)
2027	(8,644)
Thereafter	<u>(110,998)</u>
Total	<u>\$ (154,218)</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 9 - RISK MANAGEMENT

The Charter School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs except for unemployment compensation, for which the Charter School retains risk of loss. For insured programs, there were no significant reductions in insurance coverages for the 2021/2022 school year. Settlement amounts have not exceeded insurance coverage for the current year and three prior years.

NOTE 10 - FUND BALANCE

Details of the Charter School's governmental fund balance reporting and policy can be found in Note 1, *Summary of Significant Accounting Policies*. Fund balance classifications for the year ended June 30, 2022, were as follows:

Nonspendable:		
Prepaid expenditures	\$	9,847
Committed:		
Future capital projects		6,555,891
Technology initiatives		3,555,000
New initiatives fund		3,353,095
Program contingency fund		420,000
Assigned:		
PSERS retirement rate increases		241,661
Health insurance rate increases		131,697
Unassigned		<u>4,314,142</u>
Total fund balances	\$	<u>18,581,333</u>

The commitments and assignments were authorized by the board of trustees' motion to set aside resources to fund the commitments noted above.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 11 - NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has issued the following standards which have not yet been implemented:

- Statement No. 96, *Subscription-Based IT Arrangements* - This statement establishes guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. This statement is effective for the Charter School's fiscal year ending June 30, 2023.
- Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of Statement No. 62* - The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.
- Statement No. 101, *Compensated Absences* - The primary objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

The Charter School has not yet completed the analysis necessary to determine the actual financial statement impact of these new pronouncements.

REQUIRED SUPPLEMENTARY INFORMATION

21ST CENTURY CYBER CHARTER SCHOOL

**BUDGETARY COMPARISON SCHEDULE FOR THE
GENERAL FUND**

For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Local sources	\$ 23,608,019	\$ 23,608,019	\$ 25,978,880	\$ 2,370,861
State sources	51,248	51,248	69,556	18,308
TOTAL REVENUES	23,659,267	23,659,267	26,048,436	2,389,169
EXPENDITURES				
INSTRUCTIONAL SERVICES:				
Regular programs - elementary/secondary	10,616,591	10,415,527	8,640,997	1,774,530
Special programs - elementary/secondary	2,773,395	2,896,950	2,627,176	269,774
Vocational education	-	67,000	54,011	12,989
Other instructional programs - elementary/secondary	198,080	198,430	225,719	(27,289)
Higher education programs for secondary students	-	1,800	2,531	(731)
TOTAL INSTRUCTIONAL SERVICES	13,588,066	13,579,707	11,550,434	2,029,273
SUPPORT SERVICES:				
Students	1,809,339	1,807,651	1,251,328	556,323
Instructional staff	1,972,465	2,020,578	1,841,482	179,096
Administration	2,165,117	2,160,270	2,381,588	(221,318)
Pupil health	260,458	260,458	244,406	16,052
Business services	822,303	822,303	871,887	(49,584)
Operation and maintenance of plant	1,286,834	1,283,901	1,133,416	150,485
Student transportation services	-	1,967	1,967	-
Central	1,353,603	1,358,692	1,449,800	(91,108)
TOTAL SUPPORT SERVICES	9,670,119	9,715,820	9,175,874	539,946
OPERATION OF NONINSTRUCTIONAL SERVICES:				
Student activities	184,823	147,481	72,719	74,762
DEBT SERVICE PAYMENTS	216,259	216,259	4,575,515	(4,359,256)
TOTAL EXPENDITURES	23,659,267	23,659,267	25,374,542	(1,715,275)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	673,894	673,894
OTHER FINANCING SOURCES				
Proceeds from lease issuance	-	-	24,587	24,587
Proceeds from sale of fixed assets	-	-	30,447	(30,447)
TOTAL OTHER FINANCING SOURCES	-	-	55,034	(5,860)
REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	728,928	\$ 668,034
FUND BALANCE - BEGINNING OF YEAR			17,852,405	
FUND BALANCE - END OF YEAR			\$ 18,581,333	

See note to required supplementary information.

21st CENTURY CYBER CHARTER SCHOOL

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2022

BUDGETARY DATA

The budget for the general fund is adopted on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the PDE 2028 when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all 2021/2022 budget transfers.

Excess of Expenditures Over Appropriations in Individual Funds

For the year ended June 30, 2022, the General Fund had an excess of expenditures over appropriations of \$1,715,275. The Charter School used revenue in excess of budget to satisfy the excess expenditures.

Budgetary Compliance

The Charter School's only legally adopted budget is for the General Fund. All budgetary transfers were made within the last nine months of the fiscal year. The Charter School cancels all purchase orders open at year end; therefore, it does not have any outstanding encumbrances at June 30, 2022. In addition, the Charter School includes a portion of the prior year's fund balance represented by unappropriated liquid assets remaining in the fund as budgeted revenue in the succeeding year. The results of operations on a GAAP basis do not recognize the fund balance allocation as revenue as it represents prior period's excess of revenues over expenditures.

21st CENTURY CYBER CHARTER SCHOOL

**SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AND RELATED RATIOS - PENSION PLAN**

LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Charter School's proportion of the collective net pension liability	0.0647%	0.0561%	0.0523%	0.0474%	0.0388%	0.0313%	0.0296%	0.0309%	0.0279%
Charter School's proportionate share of the collective net pension liability	\$ 26,564,000	\$ 27,623,000	\$ 24,467,000	\$ 22,754,000	\$ 19,163,000	\$ 15,511,000	\$ 12,822,000	\$ 12,230,000	\$ 11,422,000
Charter School's covered payroll	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336
Charter School's proportionate share of the net pension liability as a percentage of its covered payroll	289.42%	351.74%	338.93%	356.43%	370.61%	382.06%	337.14%	310.59%	319.02%
Plan fiduciary net position as a percentage of the total pension liability	63.67%	54.32%	55.66%	54.00%	51.84%	50.14%	54.36%	57.24%	54.50%

The Charter School's covered payroll noted above is as of the measurement date of the net pension liability, which is one year prior to the fiscal year end.

NOTES TO SCHEDULE

Changes in benefit terms

With the passage of Act 5 on June 12, 2017, class T-E & 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, 2021

- The Discount Rate decreased from 7.25% to 7.00%. The inflation assumption was decreased from 2.75% to 2.50%. Payroll growth assumption decreased from 3.50% to 3.25%.
- Salary growth changed from an effective average of 5.00%, which was comprised of inflation of 2.75%, real wage growth and for merit or seniority increases of 2.25%, to an effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were modified from the RP-2014 Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020.
- For disabled annuitants the rates were modified from the RP-2014 Mortality Tables for Males and Females to Pub-2010 Disability Mortality Non-Safety Headcount Weighted table, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020.

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.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOL CONTRIBUTIONS - PENSION PLAN

LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 3,156,161	\$ 3,122,173	\$ 2,639,914	\$ 2,367,496	\$ 2,042,783	\$ 1,521,325	\$ 1,040,962	\$ 824,109	\$ 630,616	\$ 410,841
Contributions in relation to the contractually required contribution	3,156,161	3,122,173	2,639,914	2,367,496	2,042,783	1,521,325	1,040,962	824,109	630,616	410,841
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School's covered payroll	\$ 9,237,629	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336
Contributions as a percentage of covered payroll	34.17%	34.02%	33.62%	32.80%	32.00%	29.42%	25.64%	21.67%	16.02%	11.47%

21st CENTURY CYBER CHARTER SCHOOL

**SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
AND RELATED RATIOS - PSERS OPEB PLAN**

LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017
Charter School's proportion of the collective net PSERS OPEB liability	0.0647%	0.0560%	0.0523%	0.0474%	0.0388%	0.0313%
Charter School's proportionate share of the collective net PSERS OPEB liability	\$ 1,534,000	\$ 1,210,000	\$ 1,112,000	\$ 988,000	\$ 791,000	\$ 674,000
Charter School's covered payroll	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874
Charter School's proportionate share of the net PSERS OPEB liability as a percentage of its covered payroll	16.71%	15.41%	15.40%	15.48%	15.30%	16.60%
Plan fiduciary net position as a percentage of the total PSERS OPEB liability	5.30%	5.69%	5.56%	5.56%	5.73%	5.47%

The Charter School's covered payroll noted above is as of the measurement date of the net PSERS OPEB liability, which is one year prior to the fiscal year end.

NOTES TO SCHEDULE

Changes in benefit terms

None.

Changes in assumptions used in measurement of the Total OPEB Liability beginning June 30, 2021

- The Discount Rate decreased from 2.66% to 2.18%. The inflation assumption was decreased from 2.75% to 2.50%. Payroll growth assumption decreased from 3.50% to 3.25%.
- Salary growth changed from an effective average of 5.00%, which was comprised of inflation of 2.75%, real wage growth and for merit or seniority increases of 2.25%, to an effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were modified from the RP-2014 Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020.
- For disabled annuitants the rates were modified from the RP-2014 Mortality Tables for Males and Females to Pub-2010 Disability Mortality Non-Safety Headcount Weighted table, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020.

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 2.50%, 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.

For each year presented, the discount rate is updated using the S&P 20-year Municipal Bond Rate.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOL CONTRIBUTIONS - PSERS OPEB PLAN

LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 74,826	\$ 76,401	\$ 66,473	\$ 60,277	\$ 53,419	\$ 43,243	\$ 34,976	\$ 36,180	\$ 36,655	\$ 30,724
Contributions in relation to the contractually required contribution	74,826	76,401	66,473	60,277	53,419	43,243	34,976	36,180	36,655	30,724
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School's covered payroll	\$ 9,237,629	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336
Contributions as a percentage of covered payroll	0.81%	0.83%	0.85%	0.83%	0.84%	0.84%	0.86%	0.95%	0.93%	0.86%

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS -
CHARTER SCHOOL OPEB PLAN

LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018
Total OPEB Liability:					
Service cost	\$ 143,341	\$ 108,992	\$ 109,307	\$ 91,917	\$ 87,681
Interest	13,815	20,069	14,804	15,855	9,773
Changes of benefit terms	-	-	-	(4,651)	-
Differences between expected and actual experience	-	(112,678)	-	(125,220)	-
Changes of assumptions	(33,071)	96,434	(21,252)	(1,528)	16,559
Benefit payments	-	(3,716)	-	(7,737)	-
Net change in total OPEB liability	124,085	109,101	102,859	(31,364)	114,013
Total OPEB liability, beginning	599,417	490,316	387,457	418,821	304,808
Total OPEB liability, ending	<u>\$ 723,502</u>	<u>\$ 599,417</u>	<u>\$ 490,316</u>	<u>\$ 387,457</u>	<u>\$ 418,821</u>
Covered Employee Payroll	<u>\$ 8,744,575</u>	<u>\$ 8,744,575</u>	<u>\$ 7,304,223</u>	<u>\$ 7,304,223</u>	<u>\$ 4,834,351</u>
Total OPEB Liability as a Percentage of Covered Employee Payroll	8.27%	6.85%	6.71%	5.30%	8.66%

NOTES TO SCHEDULE

Changes of Benefit Terms

None.

Changes of Assumptions

Significant changes in assumptions for the July 1, 2021 measurement date are as follows:

- The discount rate changed from 1.86% to 2.28%.

Significant changes in assumptions for prior measurement dates are as follows:

- The discount rate was updated each year based on the S&P Municipal Bond 20-year High Grade Index
- The healthcare cost trend assumption was updated each year

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

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

**To the Board of Trustees
21st Century Cyber Charter School
West Chester, Pennsylvania**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the 21st Century Cyber Charter School, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the 21st Century Cyber Charter School's basic financial statements and have issued our report thereon dated December 13, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 21st Century Cyber Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 21st Century Cyber Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Herbein + Company, Inc.

Reading, Pennsylvania
December 13, 2022



21st CENTURY CYBER CHARTER SCHOOL

FINANCIAL AND COMPLIANCE REPORT

Year Ended June 30, 2023

TABLE OF CONTENTS

	Pages
INDEPENDENT AUDITOR'S REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 12
 BASIC FINANCIAL STATEMENTS	
 Government-Wide Financial Statements	
Statement of Net Position.....	13
Statement of Activities.....	14
 Fund Financial Statements	
Balance Sheet - Governmental Fund	15
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund.....	17
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Government-Wide Statement of Activities	18
 Notes to Basic Financial Statements	
Note 1 - Summary of Significant Accounting Policies	19
Note 2 - Stewardship, Compliance, and Accountability	31
Note 3 - Cash and Investments	31
Note 4 - Intergovernmental Receivables, Accounts Receivable, and Unavailable Revenue	34
Note 5 - Changes in Capital Assets.....	35
Note 6 - Long-Term Liabilities	36
Note 7 - Employee Retirement Plans.....	38
Note 8 - Other Postemployment Benefit Plans.....	45
Note 9 - Risk Management.....	60
Note 10 - Fund Balance.....	60
Note 11 - New Accounting Pronouncements	61

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule for the General Fund	62
Note to Required Supplementary Information.....	63
Schedule of the Charter School’s Proportionate Share of the Net Pension	
Liability and Related Ratios - Pension Plan	64
Schedule of Charter School Contributions - Pension Plan	65
Schedule of the Charter School’s Proportionate Share of the Net OPEB	
Liability and Related Ratios - PSERS OPEB Plan	66
Schedule of Charter School Contributions - PSERS OPEB Plan	67
Schedule of Changes in the Total OPEB Liability and Related Ratios -	
Charter School OPEB Plan.....	68

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

69 - 70

INDEPENDENT AUDITOR'S REPORT

**To the Board of Trustees
21st Century Cyber Charter School
West Chester, Pennsylvania**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of 21st Century Cyber Charter School, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise 21st Century Cyber Charter School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of 21st Century Cyber Charter School, as of June 30, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Standards section of our report. We are required to be independent of 21st Century Cyber Charter School, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, effective July 1, 2022, 21st Century Cyber Charter School adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 21st Century Cyber Charter School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 21st Century Cyber Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 21st Century Cyber Charter School's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule, and pension and other postemployment benefit information on pages 64 through 68 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023, on our consideration of 21st Century Cyber Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 21st Century Cyber Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 21st Century Cyber Charter School's internal control over financial reporting and compliance.

Herbein + Company, Inc.

**Reading, Pennsylvania
December 12, 2023**



MANAGEMENT'S DISCUSSION AND ANALYSIS
Required Supplementary Information
June 30, 2023

The discussion and analysis of 21st Century Cyber Charter School's (Charter School) financial performance provides an overall review of the Charter School's financial activities for the fiscal year ended June 30, 2023. The intent of this discussion and analysis is to look at the Charter School's financial performance as a whole. Readers should also review the financial statements and the notes to the basic financial statements to enhance their understanding of the Charter School's financial performance.

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

FINANCIAL HIGHLIGHTS

The 21st Century Cyber Charter School's financial results for the 2022-2023 school year resulted in a total net position of \$7,668,936 and a Governmental Fund balance of \$23,801,412 at June 30, 2023. The June 30, 2022 net position was \$7,500,202 and the fund balance was \$18,581,333.

Governmental activities total assets at June 30, 2023 were \$35,709,252 compared to the June 30, 2022 balance of \$35,007,261 (restated for the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*).

The primary source of revenue for the Charter School is tuition charged to school districts at rates determined by the completion of the Pennsylvania Department of Education form PDE-363. The Charter School saw a reduction in enrollment of 335 students from the prior year ended June 30, 2022 which topped at 2,097 as compared to 1762 at the year ended June 30, 2023.

During the year ended June 30, 2023, the Charter School adopted new accounting guidance GASB Statement No. 96 retroactive to July 1, 2022. GASB Statement No. 96 was issued to (1) define subscription-based information technology arrangements (SBITAs); (2) establish that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provide the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) require note disclosures regarding a SBITA. As a result of this standard implementation, right-to-use assets were increased \$153,875 with an offsetting long-term liability of the same amount. There was no change to beginning net position or fund balance.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts: (1) management’s discussion and analysis, (2) the basic financial statements, and (3) required supplementary information. The basic financial statements include two kinds of statements that present different views of the School.

This Management’s Discussion and Analysis is intended to serve as an introduction to the School's basic financial statements. Government-Wide Financial Statements include a Statement of Net Position and Statement of Activities which are designed to provide readers with a short-term and long-term overview of the School's finances. The remaining Fund Financial Statements focus on a more detailed presentation of operations in the short-term. In particular, fund balance may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

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

Figure 1 shows how the required parts of the financial statements are arranged and relate to one another.

Figure 1
Required Components of 21st Century Cyber Charter School’s Financial Report

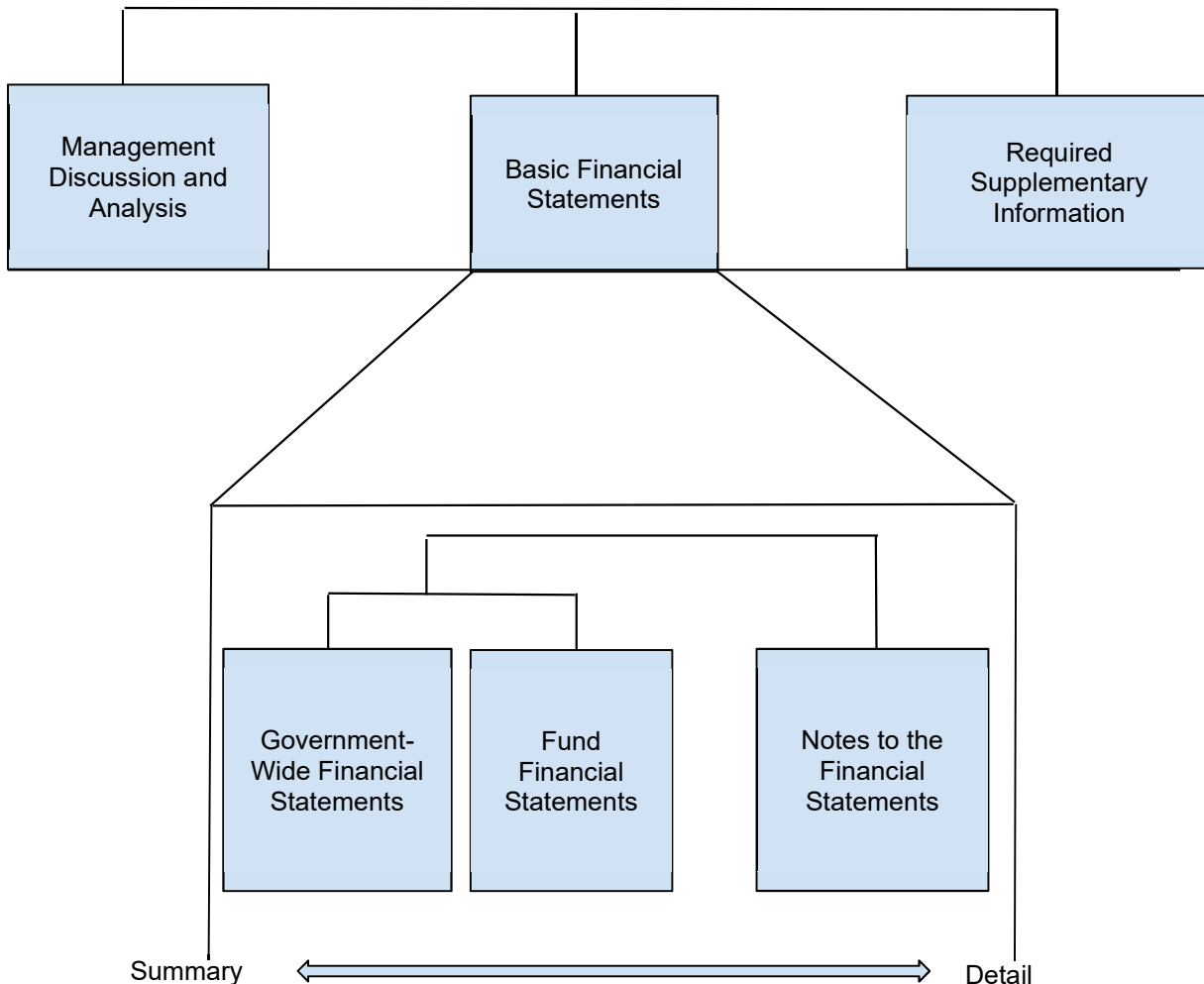


Figure 2 summarizes the major features of the Charter School’s financial statements. The remainder of this overview section of Management’s Discussion and Analysis highlights the structure and contents of each of the statements.

Figure 2
21st Century Cyber Charter School's
Government-wide and Fund Financial Statements

		Fund Statements
	Government-Wide Statements	Governmental Funds
Scope	Entire 21st Century Cyber Charter School (except fiduciary funds)	The activities of the Charter School that are not proprietary or fiduciary, such as education, administration and community services
Required financial statements	Statement of net position Statement of activities	Balance Sheet Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, current and noncurrent, and deferred inflows and outflows of resources	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or noncurrent liabilities included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

Government-Wide Statements

The government-wide statements report information about the School as a whole using accounting methods similar to those used by private-sector companies, referred to as the accrual basis of accounting.

The Statement of Net Position presents all of the School's assets and liabilities, deferred inflows and outflows of resources with the difference reported as "net position." Over time, increases and decreases in net position measure whether the School's financial condition is improving or deteriorating.

The Statement of Activities presents information showing how the School's net position changed during the year. All changes in net position are reported as soon as the underlying events giving rise to the change occur, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in these statements for some events that will result in cash flows in future periods.

The School currently only has governmental activities reported on these statements.

- Governmental activities - contain the basic services of the School, such as regular and special education and operation and maintenance of plant services, as well as the tuition revenue and federal and state grants which generally finance these programs.

Fund Financial Statements

The fund financial statements provide more detailed information about the Charter School's funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts used to keep track of specific sources of funding and spending for programs. The Charter School has no non-major governmental, proprietary, or fiduciary funds and reports all activity in a single governmental fund.

Governmental Funds - Includes the Charter School's basic services and generally (1) focuses on how cash and other financial assets can readily be converted into cash inflows and outflows and (2) identifies balances left at year-end that are available for spending. Financial results are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets. The governmental fund statements provide a detailed short-term view of the Charter School's operations and the services provided. Governmental fund information helps the reader determine the level of financial resources that can be spent in the near future to finance the Charter School's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

FINANCIAL ANALYSIS OF THE 21st CENTURY CYBER CHARTER SCHOOL AS A WHOLE

The Charter School’s total net position was \$7,668,936 as of June 30, 2023.

Figure 3
Condensed Statement of Net Position
June 30

	Governmental Activities 2022 (Restated)	2023
Current and other assets	\$ 21,522,653	\$ 26,153,795
Capital assets	13,484,608	9,555,457
Total Assets	<u>35,007,261</u>	<u>35,709,252</u>
Deferred Outflows of Resources	9,873,943	6,885,629
Current and other liabilities	2,644,917	2,253,334
Long-term liabilities	29,884,823	30,453,432
Total Liabilities	<u>32,529,740</u>	<u>32,706,766</u>
Deferred Inflows of Resources	4,851,262	2,219,179
Net investment in capital assets	12,544,498	8,901,440
Unrestricted	<u>(5,044,296)</u>	<u>(1,232,504)</u>
Total Net Position	<u>\$ 7,500,202</u>	<u>\$ 7,668,936</u>

Current assets at June 30, 2023 included cash of \$24,271,308, intergovernmental and other receivables of \$1,867,269, and prepaid expenses of \$15,218.

Total liabilities increased slightly by \$177,026 in 2022-2023. Accounts payable balances were \$189,677 lower as compared to the prior year balance of \$760,671. This decrease was attributed to refunds due to school districts at year-end. Accrued salaries and benefits decreased from \$1,571,862 at June 30, 2022 to \$1,448,448 at June 30, 2023, as a result of decreased staff due to decreased enrollment.

The compensated absences accrual, which reflects the value of unused vacation time, decreased from \$409,304 to \$334,576 (which reflects the long-term portion) as of June 30, 2023.

The total ending net other postemployment benefit liabilities are \$1,693,422 at the year ended June 30, 2023, a decrease from the balance of \$2,257,502 at the year ended June 30, 2022. The largest increase in liabilities was the Charter School’s proportionate share of the net pension liability, which increased \$1,401,000 from the prior year totaling \$27,965,000 as of June 30, 2023.

The results of this year's operations as a whole are reported in the Statement of Activities and summarized below in Figure 4.

Figure 4
Condensed Statement of Activities
June 30

	Governmental Activities	
	2022	2023
Revenues		
Program Revenues:		
Charges for services	\$ 25,882,715	\$ 21,787,049
Operating grants and contributions	480,569	374,252
Investment earnings	9,443	424,181
	<u>26,372,727</u>	<u>22,585,482</u>
Expenses		
Instruction	14,578,666	10,352,125
Support services	10,550,785	10,552,254
Non instructional services and interest on long-term debt	220,374	99,210
	<u>25,349,825</u>	<u>21,003,589</u>
Special Item - Loss on sale of building	<u>-</u>	<u>(1,413,159)</u>
Increase in Net Position	1,022,902	168,734
Beginning Net Position	<u>6,477,300</u>	<u>7,500,202</u>
Ending Net Position	<u>\$ 7,500,202</u>	<u>\$ 7,668,936</u>

Decreased enrollment in the Charter School generated a reduction in tuition revenue of \$4,095,666 in 2022-2023 compared to the prior school year. The special item for loss on sale of building relates to the sale of a building previously occupied by the Charter School.

Figure 5 shows each activity’s net cost (total cost less fees generated by the activities and grants/subsidies provided for specific programs).

Figure 5
Net Cost of Governmental Activities
June 30

	Total Cost of Services		Net Cost of (Revenue from) Services	
	2022	2023	2022	2023
Instruction	\$ 14,578,666	\$ 10,352,125	\$ 223,906	\$ 712,815
Support Services	10,550,785	10,552,254	919,507	472,284
Non Instructional Services and interest	<u>220,374</u>	<u>99,210</u>	<u>(129,954)</u>	<u>(27,387)</u>
	<u>\$ 25,349,825</u>	<u>\$ 21,003,589</u>	<u>\$ 1,013,459</u>	<u>\$ 1,157,712</u>

BUDGET HIGHLIGHTS

During the fiscal year, the Board authorizes revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the 21st Century Cyber Charter School. A schedule showing the Charter School’s original and final budget amounts compared with amounts actually paid and received is provided in the financial statements.

Revenue received for the year was approximately 11.98% less than budgeted. The difference between budget and actual is largely due to lower enrollment during the year compared to what was budgeted for in the 2022-23 school year.

Total expenditures were approximately 24.91% lower than budget for the year. Expenditures for 2022-23 were budgeted at \$27,049,500 and actual expenditures as June 30, 2023 were \$19,239,792 a difference of \$7,809,708. Expenditures were lower than the budget due to decreased staffing due to program needs or recruiting challenges along with a reduction in related expenditures due to enrollment decreases.

Summary of reductions when comparing budget to actual include:

Salaries and Benefits	\$ 5,253,416
Lease for computers - Technology	800,000
Professional Services - Special Education	689,358
Tuition - Special Education Placements	411,996
Phone/Postage/Internet	171,504
Repairs & Maintenance - Facilities	162,119
Settlements & Claims - Board/Special Education	152,505
Tuition - Career and Technical	53,709
Reduction in Costs - Testing Sites	31,483

Total expenditures at the fund level in 2022-2023 were \$6.13 million lower than in 2021-2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2023, the Charter School had \$9,555,457 invested in building improvements, furniture and computer equipment and right-to-use assets, net of depreciation and amortization. The decrease from the prior year is largely the result of the sale of a building.

Figure 6
Capital Assets (net of depreciation and amortization)
June 30

	Governmental Activities	
	2022	2023
	(Restated)	
Construction in Progress	\$ -	\$ -
Building Improvements	11,639,878	7,941,188
Furniture & Computer Equipment	940,286	995,630
Right-to-use assets	904,444	618,639
	<hr/>	<hr/>
Total	<u>\$ 13,484,608</u>	<u>\$ 9,555,457</u>

Debt Administration

The Charter School has entered into lease agreements for building space and various technology equipment including copiers. The leases have various termination dates through April 2027. These leases include monthly payments of principal and interest at rates ranging from 3.25% - 3.37%. Lease payable at June 30, 2023 was \$624,827.

The Charter School has entered into various agreements for subscription-based information technology arrangements with termination dates through September 2025. Subscription liabilities total \$29,190 at June 30, 2023.

See notes to the financial statements for more information on capital assets and debt administration.

ECONOMIC FACTORS AND THE CHARTER SCHOOL’S FUTURE

A charter renewal for 2024-2025 through 2028-2029 was submitted for approval on September 29, 2023 to the Pennsylvania Department of Education.

The Pennsylvania School Employees Retirement System (PSERS) retirement rate history table is below. These rates were determined by PSERS’ actuary and are subject to certification by the PSERS Board of Trustees.

Year	Rate
2021-2022	34.94%
2022-2023	35.26%
2023-2024	34.00%

Ongoing conversations continue among legislators regarding a charter school reform bill. Any change in the funding formula would likely be a part of that legislation. To date, no legislation has been passed regarding cyber charter school reform. The Board of Trustees has approved a program stabilization fund to provide financial assistance to the Charter School, if needed, should there be changes to the formula.

CONTACTING THE 21st CENTURY CYBER CHARTER SCHOOL FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors, and creditors with a general overview of the Charter School’s finances and to show accountability for the money received. If you have questions about this report or wish to request additional financial information, please contact the Open Records Officer, 21st Century Cyber Charter School, 1245 Wrights Lane, West Chester, PA 19380, 484-875-5400.

21ST CENTURY CYBER CHARTER SCHOOL

STATEMENT OF NET POSITION

June 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 24,271,308
Intergovernmental receivables	1,867,269
Prepaid expenses	15,218
Capital assets:	
Capital assets, net of accumulated depreciation	8,936,818
Right-to-use assets, net of accumulated amortization	<u>618,639</u>
TOTAL ASSETS	<u>35,709,252</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources for pension	6,288,658
Deferred outflows of resources for other postemployment benefits	<u>596,971</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>6,885,629</u>
LIABILITIES	
Accounts payable	570,994
Accrued interest	3,119
Accrued salaries and benefits	1,448,448
Unearned revenues	37,190
Noncurrent liabilities, due within one year	193,583
Noncurrent liabilities:	
Noncurrent lease liabilities	454,251
Noncurrent subscription liabilities	6,183
Long-term portion of compensated absences	334,576
Net pension liability	27,965,000
Net other postemployment benefit liabilities	<u>1,693,422</u>
TOTAL LIABILITIES	<u>32,706,766</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources for pension	1,338,000
Deferred inflows of resources for other postemployment benefits	<u>881,179</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,219,179</u>
NET POSITION	
Net investment in capital assets	8,901,440
Unrestricted (deficit)	<u>(1,232,504)</u>
TOTAL NET POSITION	<u>\$ 7,668,936</u>

See accompanying notes.

21st CENTURY CYBER CHARTER SCHOOL

BALANCE SHEET - GOVERNMENTAL FUND

June 30, 2023

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 24,271,308
Intergovernmental receivables	1,867,269
Accounts receivable	377,336
Prepaid expenditures	<u>15,218</u>
TOTAL ASSETS	<u>\$ 26,531,131</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
LIABILITIES	
Accounts payable and accrued expenses	\$ 570,994
Accrued salaries and benefits	1,448,448
Unearned revenues	<u>37,190</u>
TOTAL LIABILITIES	2,056,632
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - tuition	295,751
Unavailable revenue - other fees	<u>377,336</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	673,087
FUND BALANCE	
Nonspendable	15,218
Committed	13,781,422
Assigned	922,673
Unassigned	<u>9,082,099</u>
TOTAL FUND BALANCE	<u>23,801,412</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 26,531,131</u>

21st CENTURY CYBER CHARTER SCHOOL

**RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO THE
GOVERNMENT-WIDE STATEMENT OF NET POSITION**

June 30, 2023

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

TOTAL FUND BALANCE - GOVERNMENTAL FUND		\$ 23,801,412
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$13,447,973 and the accumulated depreciation and amortization is \$3,892,516.		9,555,457
Tuition receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures and therefore are reported as unavailable revenue in the funds. Accounts receivables not collected soon enough to pay for the current period's expenditures are reported as unavailable revenue in the funds and fully reserved on the government-wide financial statements.		295,751
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Lease liability	(624,827)	
Accrued interest	(3,119)	
Subscription liability	(29,190)	
Long-term portion of compensated absences	<u>(334,576)</u>	(991,712)
The net pension liability and related deferred outflows and inflows of resources for pensions are not reflected on the fund financial statements.		(23,014,342)
The net other postemployment benefit liabilities and related deferred outflows and inflows of resources for other postemployment benefits are not reflected on the fund financial statements.		<u>(1,977,630)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u><u>\$ 7,668,936</u></u>

21st CENTURY CYBER CHARTER SCHOOL

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND**

For the Year Ended June 30, 2023

	<u>General Fund</u>
REVENUES	
Local sources	\$ 22,782,554
State sources	90,693
Federal sources	<u>1,186</u>
	TOTAL REVENUES
	22,874,433
EXPENDITURES	
Current:	
Instructional services	9,310,836
Support services	9,554,466
Operation of noninstructional services	62,484
Debt service:	
Principal	286,093
Interest	<u>25,913</u>
	TOTAL EXPENDITURES
	<u>19,239,792</u>
	NET CHANGE IN FUND BALANCE BEFORE SPECIAL ITEM
	3,634,641
SPECIAL ITEM	
Proceeds from the sale of building	<u>1,585,438</u>
	NET CHANGE IN FUND BALANCE
	5,220,079
FUND BALANCE - BEGINNING OF YEAR	<u>18,581,333</u>
	FUND BALANCE - END OF YEAR
	<u><u>\$ 23,801,412</u></u>

21st CENTURY CYBER CHARTER SCHOOL

**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2023

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

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND \$ 5,220,079

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlays	\$ 274,951	
Less: depreciation and amortization expense	(1,205,505)	
Less: loss on disposals	<u>(2,998,597)</u>	(3,929,151)

Because some revenue will not be collected for several months after the Charter School's year end, they are not considered as "available" revenues in the governmental funds. This entry also records an allowance for uncollectible receivables. (288,951)

Issuance of long-term debt (e.g. notes) provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

Repayment of lease principal	161,408	
Repayment of subscription liability	<u>124,685</u>	286,093

Interest expense incurred on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. (913)

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. The difference in the amount incurred and amount paid of these activities is:

Compensated absences	74,728	
Net pension liability and related deferred outflows and inflows	(994,757)	
Net OPEB liability and related deferred outflows and inflows	<u>(198,394)</u>	<u>(1,118,423)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 168,734

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

The 21st Century Cyber Charter School (the "Charter School") was originally chartered through West Chester Area School District. The Charter School was established in April 2001 and began operations in July 2001. Effective July 1, 2006, the Charter School became chartered directly through the Pennsylvania Department of Education. The current charter expires June 30, 2024.

The Charter School is located in West Chester, Pennsylvania, and was established to provide services to students located in Pennsylvania. The Charter School is governed by a board consisting of no less than 7 trustees. The trustees shall include employees of a Pennsylvania Intermediate Unit, active Pennsylvania public school administrators, retired Pennsylvania public school educators, employees of a Pennsylvania Institute of higher education, one or more parents of a child currently enrolled in or who has been enrolled in 21st Century Cyber Charter School within 3 years of the time of becoming a Board of Trustees member, and at least one business or government leader from Pennsylvania.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of 21st Century Cyber Charter School have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting principles are as follows:

A. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Charter School and its component units.

The Charter School used guidance contained in generally accepted accounting principles to evaluate the possible inclusion of related entities (authorities, boards, councils, fiduciary activities, etc.) within its reporting entity. Accounting principles generally accepted in the United States of America require that the reporting entity consists of the primary government and organizations for which the primary government is financially accountable. In addition, the primary government may determine, through the exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity's financial statements from being misleading. In such instances, that organization should be included as a component unit if the nature and significance of their relationship with the primary government or other component units are such that the exclusion from the financial reporting entity would render the financial reporting entity's financial statements incomplete or misleading. In evaluating how to define the reporting entity, management has considered all potential component units.

Based on the foregoing criteria, the Charter School has determined it has no component units.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Basis of Presentation - Government-Wide Financial Statements

Government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting entity, except for its fiduciary activities. All fiduciary activities are reported only in the fund financial statements. The government-wide statements include separate columns for the governmental and business-type activities of the primary government, as well as any discretely presented component units. Governmental activities, which normally are supported by intergovernmental revenues and other nonexchange transactions, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable. The Charter School presently only has governmental activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function to the Charter School are offset by the program revenues related to that function. Direct expenses are those that are directly related to and clearly identified with a function. Program revenues include 1) charges to customers or others who purchase, use or directly benefit from services or goods provided by a given function, or 2) grants and contributions that are restricted to meet the operational or capital requirements of a function. Other items properly not included in program revenues are reported as general revenues.

C. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Fiduciary funds are reported by fund type.

The Charter School Reports the Following Major Governmental Fund:

General Fund: The general fund is the general operating fund of the Charter School. It is used to account for all financial resources. All activities of the Charter School are accounted for through this fund.

The Charter School does not currently have any enterprise or fiduciary funds.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 Charter School considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. 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. If time eligibility requirements are not met, deferred inflows of resources would be recorded. All other revenue items are considered to be measurable and available only when cash is received by the Charter School.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, 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 leases and other right-to-use assets are reported as other financing sources.

E. Budgetary Information

1. Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations, except unexpended grant appropriations and encumbrances, lapse at fiscal year end. The Charter School's 2022-2023 budget was prepared and approved by the board of trustees prior to submitting the budget to the Pennsylvania Department of Education.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position

1. Investments

Investments are stated at fair value in accordance with Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application*, except for investments in external investment pools, which are valued at amortized costs if required criteria are met as outlined in Governmental Accounting Standards Board Statement No. 79, *Certain External Investment Pools and Pool Participant*.

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

Investments are exposed to various risks such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near-term and that such changes could materially affect the amounts reported in the statement of net position.

2. Receivables

The intergovernmental receivables are amounts due from local school districts and the Pennsylvania Department of Education (PDE). Accounts receivable represents amounts due for equipment that has been damaged or was not returned. Management evaluates the collectible nature of outstanding receivables and records an allowance if needed.

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 costs of prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets, Depreciation, and Amortization

The Charter School's capital assets with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. Donated capital assets are valued at the estimated acquisition value of the item at the date of donation. Right-to-use assets are reported when a qualifying lease or subscription liability is incurred.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

4. Capital Assets, Depreciation, and Amortization - continued

The Charter School generally capitalizes assets with a cost of \$5,000 or more as purchase and construction outlays occur. Assets purchased or constructed with long-term debt may be capitalized regardless of the threshold established. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. Construction in progress is stated at cost and consists primarily of costs incurred on construction projects. No provision for depreciation is made on construction in progress until the assets are complete and placed into service. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. If within the control of management and unusual in nature or infrequent in occurrence, the loss is reflected as a special item.

Estimated useful lives for depreciable and amortizable assets are as follows:

Assets	Years
Building and building improvements	7 - 50
Furniture and computer equipment	5 - 20
Right-to-use lease assets	5 - 6
Right-to-use subscription assets	2 - 3

5. Valuation of Long-Lived Assets

Long-lived assets to be held and used are required to be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In general, any long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell. The Charter School periodically evaluates the recoverability of its long-lived assets, including real estate and improvements and deferred costs, using objective methodologies. Such methodologies include evaluations based on cash flows generated by the underlying assets or other determinants of fair value. None of the Charter School's long-lived assets were considered to be impaired as of June 30, 2023.

6. Unearned Revenues

Revenues that are received but not earned are reported as unearned revenues in the government-wide, governmental, and proprietary fund financial statements. Unearned revenues arise when resources are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Charter School has legal claim to the resources, the liability for unearned revenue is removed from the respective financial statements and revenue is recognized.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

7. Compensated Absences

Charter School policies permit employees to accumulate earned but unused vacation, personal, and sick days based on employment agreements. Payments for vacation, sick pay, and personal leave are expensed as paid in the governmental fund statements. Accumulated vacation, personal, and sick leave that is expected to be liquidated with expendable available financial resources and that has matured is reported as an expenditure and a fund liability in the governmental fund that will pay it. Accumulated vacation, personal, or sick leave that is not expected to be liquidated with expendable available financial resources and that has not matured is reported as a long-term liability in the proprietary funds and the government-wide financial statements and is expensed as incurred.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activity column in the statement of net position.

In the fund financial statements, governmental fund types recognize the face amount of debt issued or incurred and any original issue discounts or premiums are reported as other financing sources and uses. Issuance costs and underwriter's discount, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Leases and Subscription-Based Information Technology Arrangements

21st Century Cyber Charter School is a lessee for noncancellable leases of equipment and building space and subscription-based information technology arrangements (SBITA). The Charter School recognizes a lease or subscription liability and an intangible right-to-use asset (lease or subscription asset) in the government-wide financial statements.

At the commencement of a lease or SBITA, the Charter School initially measures the liability at the present value of payments expected to be made during the term. Subsequently, the liability is reduced by the principal portion of payments made. The right-to-use asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the right-to-use asset is amortized on a straight-line basis over its useful life.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

9. Leases and Subscription-Based Information Technology Arrangements - continued

Key estimates and judgments related to leases and SBITAs include how the Charter School determines (1) the discount rate it uses to discount the expected payments to present value, (2) term, and (3) payments.

- The Charter School uses the interest rate charged under the agreement as the discount rate. When the interest rate charged by the lessor is not provided, the Charter School generally uses its estimated incremental borrowing rate as the discount rate.
- The term includes the noncancellable period of the agreement. Also included within the term are any qualifying renewals or early termination options that the Charter School is reasonably certain to exercise or not exercise. Payments included in the measurement of the liability are composed of fixed payments and purchase option price that the Charter School is reasonably certain to exercise.

The Charter School monitors changes in circumstances that would require a remeasurement of its lease or SBITAs and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability.

Lease and subscription assets are reported as right-to-use assets with capital assets and related liabilities are reported with noncurrent liabilities on the statement of net position.

10. Pension

The Charter School contributes to the Public School Employees Retirement System (PSERS), a cost-sharing multiple-employer defined benefit pension plan. The Charter School accounts for the plan under the provisions of GASB Statement No. 68, which establishes standards for the measurement, recognition, and display of pension expense and related liabilities, deferred outflows and deferred inflows of resources related to pension, certain required supplementary information, and note disclosures.

For the purpose of measuring net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension 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 refund of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

11. Other Postemployment Benefits (OPEB)

The Charter School's other postemployment benefit plans are accounted for under the provisions of GASB Statement No. 75, which establishes standards for the measurement, recognition, and display of other postemployment benefit expense and related liabilities, deferred outflows and deferred inflows of resources related to other postemployment benefits, certain required supplementary information, and note disclosures. The Charter School provides OPEB under the following two plans:

PSERS OPEB Plan

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

Charter School OPEB Plan

The Charter School sponsors a single-employer defined benefit OPEB plan. For purposes of measuring the total 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 OPEB plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. The Charter School OPEB plan is unfunded.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

12. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expenses) until then. The Charter School has two items that qualify for reporting in this category:

Deferred outflows of resources for pension relate to the Charter School's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the pension plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included are contributions made to the pension plan subsequent to the measurement date and prior to the Charter School's year end. The contributions will be recognized as a reduction in net pension liability in the following year.

Deferred outflows of resources for other postemployment benefit liabilities relate to the Charter School's liability for postemployment benefits other than pensions and related expenses and arise from the changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included are contributions or benefit payments made subsequent to the measurement date and prior to the Charter School's year end. These payments will be recognized as a reduction to the net other postemployment benefit liability in the following year.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

12. Deferred Outflows/Inflows of Resources - continued

In addition to liabilities, the statement of net 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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Charter School has three types of items that qualify for reporting in this category:

Unavailable revenue arises only under a modified accrual basis of accounting and is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from tuition and other fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Deferred inflows of resources for pensions relate to the Charter School's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the pension plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

Deferred inflows of resources for other postemployment benefit liabilities relate to the Charter School's liability for postemployment benefits other than pensions and related expenses and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

13. Net Position and Flow Assumptions

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in the capital assets component of net position is comprised of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. In addition, any deferred outflows of resources and/or deferred inflows of resources related to such capital assets or liabilities associated with the capital assets should also be added to or deducted from the overall net investment in capital assets. If there are unspent related debt proceeds at year-end, the portion of debt attributed to the unspent bond proceeds is not included in the calculation of net investment in capital assets. The restricted component of net position is used when there are limitations imposed on their use either through the enabling legislation adopted by a higher governmental authority or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining component of net position is unrestricted.

The Charter School applies restricted resources first when an expense is incurred for purposes for which both the restricted and unrestricted components of net position are available.

14. Fund Balance Policies and Flow Assumptions

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 Charter School itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The nonspendable fund balance classification represents assets in nonspendable form and includes items such as prepaid expenditures and inventory.

The restricted fund balance classification represents funds that are limited in use due to constraints for a specific purpose through restrictions by external parties, grant agreements, or enabling legislation.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Charter School's highest level of decision-making authority. The board of trustees is the highest level of decision-making authority for the Charter School that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

14. Fund Balance Policies and Flow Assumptions - continued

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The director/CEO or designee may assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The Charter School does not have a minimum fund balance policy.

Sometimes the government 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. The Charter School's policy states there are no restrictions placed on the order of the unrestricted fund balances used when an expenditure is incurred for a purpose in which unrestricted fund balance amounts are available under committed, assigned, or unassigned fund balance. The decision will be made at the discretion of the director/CEO.

G. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

H. Adoption of Accounting Standards

During the year ended June 30, 2023, the Charter School adopted new accounting guidance GASB Statement No. 96 retroactive to July 1, 2022. GASB Statement No. 96 was issued to (1) define subscription-based information technology arrangements (SBITAs) (2) establish that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provide the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) require note disclosures regarding a SBITA. As a result of this standard implementation, right-to-use assets were increased \$153,875 with an offsetting long-term liability of the same amount. There was no change to beginning net position or fund balance.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

I. Subsequent Event

Subsequent to year end in October 2023, a memorandum of understanding was approved with the Education Association. The agreement includes a retroactive salary payment to be paid during the 2023/2024 school year.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Compliance with Finance Related Legal and Contractual Provisions

The Charter School had no material violations of finance related legal and contractual provisions.

B. Deficit Fund Balance or Net Position of Individual Funds

For the year ended June 30, 2023, no individual funds had a deficit fund balance or net position.

NOTE 3 - CASH AND INVESTMENTS

Under Section 440.1 of the Public School Code of 1949, as amended, the Charter School is permitted to invest funds in the following types of investments:

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

Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation 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.

Pennsylvania Act 10 of 2016 became effective May 25, 2016, and expanded the permitted investment types to include commercial paper, bankers' acceptances, negotiable certificates of deposit, and insured bank deposit reciprocals as long as certain safeguards related to credit quality and maturity are met.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

The deposit and investment policy of the Charter School adheres to state statutes. There were no deposits or investment transactions during the year that were in violation of either the state statutes or the policy of the Charter School.

The breakdown of total cash and investments on the financial statements are as follows at June 30, 2023:

Petty cash	\$ 182
Demand deposits	13,922,785
Pooled cash and investments	<u>10,348,341</u>
	<u>\$ 24,271,308</u>

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Charter School does not have a policy for custodial credit risk. As of June 30, 2023, the carrying amount of the Charter School's deposits was \$13,922,785 and the bank balance was \$13,969,188. Of the bank balance, \$250,000 was covered by federal depository insurance and \$13,719,188 of the Charter School's bank balance was exposed to custodial credit risk but covered by collateralization requirements in accordance with Act 72 of the 1971 Session of the General Assembly.

Investments

As of June 30, 2023, the Charter School had the following pooled cash and investments:

	<u>Maturities</u>	<u>Fair Value/ Carrying Value</u>
PA School District Liquid Asset Fund:		
MAX Account Balance		\$ 9,323,455
Full Flex Pool	< 1 year	<u>1,024,886</u>
Total Pooled Cash and Investments		<u>\$ 10,348,341</u>

Certain external investments held by the Charter School, based on portfolio maturity, quality, diversification, and liquidity measures qualify for measurement at amortized cost at both the pool and participating government level consistent with GASB Statement No. 79. The Charter School measures those investments, which include \$10,348,341 (PSDLAF) at amortized cost. All investments in external investment pools that are not registered with the Securities and Exchange Commission are subject to oversight by the Commonwealth of Pennsylvania.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

Investments - continued

A portion of the Charter School’s deposits were in the Pennsylvania School District Liquid Asset Fund. PSDLAF acts like a money market mutual fund in that the objective is to maintain a stable net asset value of \$1 per share, is rated by nationally recognized statistical rating organization, and is subject to an independent annual audit.

The PSDMAX fund invests in U.S. treasury securities, U.S. government securities, its agencies and instrumentalities, and repurchase agreements, collateralized by such securities and contracted with highly-rated counterparties. Weighted average portfolio maturity for the fund is expected to be kept at or below 60 days. PSDMAX does not have limitations or restrictions on withdrawals.

The PSDLAF Full Flex Pool, as part of the Fixed-Term Series at PSDLAF, are a fixed-term investment collateralized in accordance with Act 72 and invests in assets listed above as permitted under Section 440.1 of the Public School Code of 1949. The Fixed-Term Series are fixed-term investment vehicles with maturities depending upon the maturity date of each particular Fixed-Term Series. All investments in a Fixed-Term Series by a Settlor are intended to be deposited for the full term of the particular Fixed-Term Series; however, participants in the full flex pool may remove funds without early withdrawal penalty. Whether a Fixed-Term Series has only one Settlor or more than one Settlor participating in it, each certificate of deposit in which the monies in such Fixed-Term Series are invested is registered in the name of that particular Fixed-Term Series.

As of June 30, 2023, the entire PSDLAF book balance of \$10,348,341 is considered to be a cash equivalent for presentation on the government-wide and fund financial statements.

Interest Rate Risk

The Charter School does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investment program is reviewed annually by the board of trustees.

Credit Risk

The Charter School has no investment policy that would limit its investment choices to certain credit ratings. As of June 30, 2023, the Charter School’s investments were rated as:

<u>Investment</u>	<u>Standard & Poor's</u>
Pennsylvania School District Liquid Asset Fund	AAAm

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

Concentration of Credit Risk

The Charter School places no limit on the amount the Charter School may invest in any one issuer. As of June 30, 2023, the Charter School did not have any investments subject to concentration of credit risk.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the Charter School will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Charter School has no investments subject to custodial credit risk.

NOTE 4 - INTERGOVERNMENTAL RECEIVABLES, ACCOUNTS RECEIVABLE, AND UNAVAILABLE REVENUE

The intergovernmental receivables are due from local school districts and the Pennsylvania Department of Education (PDE); therefore, management believes that they are fully collectible. Thus, no allowance has been deemed necessary or recorded in the accompanying financial statements. The intergovernmental receivables balance totals \$1,867,269 as of June 30, 2023.

Accounts receivable represents payments due for damaged or unreturned equipment from students totaling \$377,336. Management has determined that these receivables should be fully reserved in the government-wide financial statements.

The Charter School reports unavailable revenue of \$673,087 at June 30, 2023, consisting of \$295,751 of tuition revenue and \$377,336 of fees for damaged or unreturned equipment which were not collected within the availability period of 90 days after the fiscal year end.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 5 - CHANGES IN CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2023, were as follows:

	Beginning Balance (Restated)	Increase	Decrease	Ending Balance
Governmental Activities				
Capital assets being depreciated:				
Building and building improvements	\$ 13,862,089	\$ 18,812	\$ (3,654,104)	\$ 10,226,797
Furniture and computer equipment	2,108,836	256,139	(213,537)	2,151,438
Total assets being depreciated	<u>15,970,925</u>	<u>274,951</u>	<u>(3,867,641)</u>	<u>12,378,235</u>
Less accumulated depreciation for:				
Building and building improvements	2,222,211	721,137	(657,739)	2,285,609
Furniture and computer equipment	1,168,550	198,563	(211,305)	1,155,808
Total accumulated depreciation	<u>3,390,761</u>	<u>919,700</u>	<u>(869,044)</u>	<u>3,441,417</u>
TOTAL CAPITAL ASSETS BEING DEPRECIATED, NET	12,580,164	(644,749)	(2,998,597)	8,936,818
Right-to-use assets being amortized:				
Leased buildings	890,824	-	-	890,824
Leased equipment	25,039	-	-	25,039
Subscriptions	153,875	-	-	153,875
Total right-to-use assets being amortized	<u>1,069,738</u>	<u>-</u>	<u>-</u>	<u>1,069,738</u>
Less accumulated amortization for:				
Leased buildings	164,460	164,460	-	328,920
Leased equipment	834	5,008	-	5,842
Subscriptions	-	116,337	-	116,337
Total accumulated amortization	<u>165,294</u>	<u>285,805</u>	<u>-</u>	<u>451,099</u>
TOTAL RIGHT-TO-USE ASSETS BEING AMORTIZED, NET	904,444	(285,805)	-	618,639
GOVERNMENTAL ACTIVITIES, CAPITAL ASSETS, NET	<u>\$ 13,484,608</u>	<u>\$ (930,554)</u>	<u>\$ (2,998,597)</u>	<u>\$ 9,555,457</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 5 - CHANGES IN CAPITAL ASSETS - CONTINUED

Depreciation and amortization expense was charged to functions/programs of the governmental activities of the primary government as follows:

Instruction	\$ 459,407
Instructional student support	264,718
Administrative and financial support services	269,628
Operation and maintenance of plant services	208,716
Student activities	<u>3,036</u>
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 1,205,505</u>

During the year ended June 30, 2023, the Charter School sold a building which is reported as a special item. A loss on the building sale of \$1,413,159 is reported on the statement of activities and the proceeds from the sale of \$1,585,438 are reported in the general fund.

NOTE 6 - LONG-TERM LIABILITIES

Leases

The Charter School has entered into lease agreements for building space and various technology equipment including copiers. The leases have various termination dates through April 2027. These leases include monthly payments of principal and interest at rates ranging from 3.25% - 3.37%.

Future lease maturities as of June 30 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 170,576	\$ 18,432	\$ 189,008
2025	180,137	12,543	192,680
2026	190,098	6,326	196,424
2027	<u>84,016</u>	<u>738</u>	<u>84,754</u>
	<u>\$ 624,827</u>	<u>\$ 38,039</u>	<u>\$ 662,866</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES - CONTINUED

Subscriptions

The Charter School has entered into various agreements for subscription-based information technology arrangements. The arrangements have various termination dates through September 2025. Interest rates are 5% and are paid annually based on the agreements.

The Charter School's subscription liabilities mature as follows for the years ending June 30:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 23,007	\$ 1,493	\$ 24,500
2025	6,183	316	6,499
	<u>\$ 29,190</u>	<u>\$ 1,809</u>	<u>\$ 30,999</u>

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

	<u>Beginning Balance (Restated)</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Lease liabilities	\$ 786,235	\$ -	\$ 161,408	\$ 624,827	\$ 170,576
Subscription liability	153,875	-	124,685	29,190	23,007
Compensated absences	409,304	-	74,728	334,576	-
Net pension liability	26,564,000	4,557,161	3,156,161	27,965,000	-
Net other postemployment benefit liabilities (OPEB)	2,257,502	-	564,080	1,693,422	-
Total governmental long-term liabilities	<u>\$ 30,170,916</u>	<u>\$ 4,557,161</u>	<u>\$ 4,081,062</u>	<u>\$ 30,647,015</u>	<u>\$ 193,583</u>

Total interest paid during the year ended June 30, 2023, was \$25,913. The lease, subscription, and compensated absence liabilities will be liquidated by the general fund. The net pension and PSERS OPEB Plan portion of the OPEB liability will be liquidated through future contributions to PSERS at the statutory rates; contributions will be made from the general fund. The Charter School OPEB Plan portion of the OPEB liability will be liquidated through future payments from the general fund.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 7 - EMPLOYEE RETIREMENT PLANS

Employee Defined Benefit Pension Plan

General Information About the Pension Plan

Plan Description

PSERS is a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania under Title 24, Part IV of the Pennsylvania General Assembly. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service.

Act 5 of 2017 (Act 5) introduced a hybrid benefit plan with two membership classes and a separate defined contribution plan for individuals who become new members on or after July 1, 2019. Act 5 created two new hybrid membership classes, Membership class T-G (Class T-G) and Membership Class T-H (Class T-H) and the separate defined contribution membership class, Membership Class DC (Class DC). To qualify for normal retirement, Class T-G and Class T-H members must work until age 67 with a minimum of 3 years of credited service. Class T-G may also qualify for normal retirement by attaining a total combination of age and service that is equal to or greater than 97 with a minimum of 35 years of credited service.

Benefits are generally between 1% to 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

General Information About the Pension Plan - continued

Benefits Provided - continued

Participants are eligible for disability retirement benefits after completion of 5 years of credited service. Such benefits are generally equal to 2.0% 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 1 year of credited service (age 65 with at least 3 years of credited service for Class T-E and Class T-F members) or who has at least 5 years of credited service (10 years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

Contributions

The contribution policy is set by state statute and requires contributions by active members and employers. The contribution rates based on qualified member compensation for virtually all members is presented below:

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

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

General Information About the Pension Plan - continued

Contributions - continued

Shared Risk Program Summary				
Membership Class	Defined Benefit (DB) Base Rate	Shared Risk Increment	Minimum	Maximum
T-E	7.50%	+/- 0.50%	5.50%	9.50%
T-F	10.30%	+/- 0.50%	8.30%	12.50%
T-G	5.50%	+/- 0.75%	2.50%	8.50%
T-H	4.50%	+/- 0.75%	1.50%	7.50%

Employer Contributions:

The Charter School's contractually required contribution rate for the fiscal year ended June 30, 2023 was 34.31% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Charter School were \$2,860,610 for the year ended June 30, 2023. The Charter School also contributed \$16,675 to the defined contribution plan during the year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the Charter School reported a liability of \$27,965,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021 to June 30, 2022. The Charter School's proportion of the net pension liability was calculated utilizing the employer's one-year reported contributions as it relates to the total one-year reported contributions. At June 30, 2023, the Charter School's proportion was 0.0629%, which was a decrease of 0.0018% from its proportion measured as of June 30, 2022.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

For the year ended June 30, 2023, the Charter School recognized pension expense of \$3,855,367. At June 30, 2023, the Charter School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,000	\$ 242,000
Changes of assumptions	835,000	-
Net difference between projected and actual investment earnings	-	474,000
Changes in proportion - plan level	2,523,000	622,000
Difference between employer contributions and proportionate share of total contributions	57,048	-
Contributions made subsequent to the measurement date	2,860,610	-
	<u>\$ 6,288,658</u>	<u>\$ 1,338,000</u>

The \$2,860,610 reported as deferred outflows of resources related to pensions resulting from Charter School contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows for the years ending June 30:

2024	\$ 1,401,433
2025	944,335
2026	(922,437)
2027	666,717
	<u>\$ 2,090,048</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

Actuarial Assumptions

The total pension liability at June 30, 2022 was determined by rolling forward the System's total pension liability at June 30, 2021 to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial valuation date - June 30, 2021
- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 7.00%, includes inflation at 2.50%.
- Salary growth - Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Mortality Improvement Scale.

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

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 PSERS 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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

Actuarial Assumptions - continued

The PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2022 is:

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

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

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

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

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Charter School's proportionate share of the net pension liability	\$ 36,170,000	\$ 27,965,000	\$ 21,046,000

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

At June 30, 2023, the Charter School had an accrued balance due to PSERS, including contributions related to pension and OPEB of \$734,668. This amount represents the Charter School's contractually obligated contributions for wages earned in April 2023 through June 2023.

403(b) Tax Shelter Plan

The Charter School has established a 403(b) tax shelter plan permitting the establishment of accounts for school employees to voluntarily set aside monies to supplement their retirement income. All school employees are eligible to participate.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS

Employee Defined Benefit Other Postemployment Benefit Plans

The Charter School has other postemployment benefits (OPEB) under 2 different plans: (1) a cost-sharing, multiple employer, employee defined benefit other postemployment benefits plan administered through PSERS (PSERS OPEB Plan), and (2) a single employer defined benefit healthcare plan (Charter School OPEB Plan). The Charter School’s aggregate net OPEB liability and deferred outflows and inflows of resources related to OPEB at June 30, 2023 are as follows:

Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
PSERS OPEB Plan	\$ 1,160,000	\$ 499,533	\$ 310,000
Charter School OPEB Plan	533,422	97,438	571,179
Total	<u>\$ 1,693,422</u>	<u>\$ 596,971</u>	<u>\$ 881,179</u>

PSERS OPEB Plan

General Information About the PSERS OPEB Plan

Health Insurance Premium Assistance Program

PSERS (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, 2022, there were no assumed future benefit increases to participating eligible retirees.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

General Information About the PSERS OPEB Plan - 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.

For Class DC members to become eligible for premium assistance, they must satisfy the following criteria:

- Attain Medicare eligibility with 24 ½ or more eligibility points, or
- Have 15 or more eligibility points and terminated after age 67, and
- Have received all or part of the distributions.

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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

General Information About the PSERS OPEB Plan - continued

Contributions

The contribution policy is set by state statute. A portion of each employer’s contribution is set aside for premium assistance. The Charter School’s contractually required contribution rate for the fiscal year ended June 30, 2023, was 0.75% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the Charter School were \$62,533 for the year ended June 30, 2023.

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

At June 30, 2023, the Charter School reported a liability of \$1,160,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the System’s total OPEB liability as of June 30, 2021 to June 30, 2022. The Charter School’s proportion of the net OPEB liability was calculated utilizing the employer’s one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2023, the Charter School’s proportion was 0.0630% which was a decrease of 0.0017% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the Charter School recognized OPEB expense of \$129,826. At June 30, 2023, the Charter School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 11,000	\$ 6,000
Changes of assumptions	129,000	274,000
Net difference between projected and actual investment earnings	3,000	-
Changes in proportion	294,000	30,000
Contributions made subsequent to the measurement date	62,533	-
	<u>\$ 499,533</u>	<u>\$ 310,000</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

The \$62,533 reported as deferred outflows of resources related to OPEB resulting from Charter School contributions made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows for the years ending June 30:

2024	\$ 66,000
2025	53,000
2026	21,000
2027	1,000
2028	<u>(14,000)</u>
	<u>\$ 127,000</u>

Actuarial Assumptions

The total OPEB liability as of June 30, 2022, was determined by rolling forward the System's total OPEB liability as of June 30, 2021 to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial valuation date - June 30, 2021.
- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 4.09% - S&P 20 Year Municipal Bond Rate.
- Salary growth - Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% 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 a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.
- Participation rate:
 - Eligible retirees will elect to participate pre-age 65 at 50%
 - Eligible retirees will elect to participate post-age 65 at 70%

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Actuarial Assumptions - continued

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

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2020 determined the employer contribution rate for fiscal year 2022.
- 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: The actual data for retirees benefiting under the Plan as of June 30, 2021 was used in lieu of the 63% utilization assumption for eligible retirees.
- Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

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

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS 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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Actuarial Assumptions - continued

The PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2022 is:

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

Discount Rate

The discount rate used to measure the total OPEB liability was 4.09%. Under the plan's funding policy, contributions are structured for short term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore, the plan is considered a "pay-as-you-go" plan. A discount rate of 4.09% which represents the S&P 20-year Municipal Bond Rate at June 30, 2022, was applied to all projected benefit payments to measure the total OPEB liability.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Sensitivity of the Charter School’s Proportionate Share of the Net OPEB Liability to Changes 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, 2022, retirees Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. As of June 30, 2022, 93,392 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2022, 611 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 in the next section.

The following presents the Charter School’s proportionate share of the net OPEB liability for the June 30, 2022 measurement date, calculated using current Healthcare cost trends as well as what the Charter School’s proportionate share of the net OPEB liability would be if the health cost trends were one-percentage point lower or one-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Charter School's proportionate share of the net OPEB liability	\$ 1,160,000	\$ 1,160,000	\$ 1,160,000

Sensitivity of the Charter School’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, calculated using the discount rate of 4.09%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (3.09%) or one-percentage point higher (5.09%) than the current rate:

	<u>1% Decrease 3.09%</u>	<u>Current Discount Rate 4.09%</u>	<u>1% Increase 5.09%</u>
Charter School's proportionate share of the net OPEB liability	\$ 1,311,000	\$ 1,160,000	\$ 1,033,000

OPEB Plan Fiduciary Net Position

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

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Payables Related to the Plan

At June 30, 2023, the Charter School had an accrued balance due to PSERS of \$734,668 including balances related to pension and OPEB. This amount represents the Charter School’s contractually obligated contributions for wages earned in April 2023 through June 2023.

Charter School OPEB Plan

General Information About the Charter School OPEB Plan

Plan Description

21st Century Cyber Charter School administers a single-employer defined benefit healthcare plan (the OPEB Plan). The Charter School OPEB Plan provides medical, prescription drug, dental, vision, and life insurance for eligible retirees through the Charter School’s health insurance plan, which covers both active and retired members. Benefit provisions are established by the Charter School. The OPEB Plan does not issue a publicly available financial report and no assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board Statement No. 75 to pay related benefits.

Benefits Provided

The Charter School classifies employees in the following categories: CEO/Director, Administrators, and Project Staffing. Contribution requirements are established by the Charter School. Below is a summary of the postemployment benefits provided to each of these groups:

CEO/Director

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements of PSERS Retirement with 10 years of service with 21CCCS	<u>Coverage</u> Medical, Prescription Drug, Dental, and Vision Insurance <u>Premium Sharing</u> The Board will pay the costs of medical, prescription drug, vision and dental for the CEO/Director and spouse. <u>Dependents</u> Spouse included	Member and spouse coverage is provided until Member Medicare Age.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Administrators

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or PSERS Retirement with 10 to 19 years of service with 21CCCS	<p><u>Coverage</u> Medical, Prescription Drug, Dental, Vision, and Life Insurance</p> <p><u>Premium Sharing</u> The maximum life insurance provided to a retiree is 2.5 times annual base salary prior to retirement up to a maximum coverage amount of \$350,000. The Charter School will pay ½ the cost of premium for the group term life insurance.</p> <p>If the Retiree is eligible for PSERS retirement with at least 10 years of service with the Charter School, the Charter School will provide a subsidy for one year of medical, prescription drug, dental and vision coverage for every 2 years of service with the school, up to a maximum of 7 years. Retiree will provide payment equal to the premium determined for the purpose of COBRA for dental and vision coverage. For medical and prescription drug premiums, the Charter School’s contribution level will be the same dollar amount contributed in the retiree’s last year of employment. Retiree must pay the active employee cost share amount at retirement as well as any increases in premium.</p> <p><u>Dependents</u> Spouse and Family included</p>	<p>Member coverage is provided until the later of a) the expiration of the Charter School’s subsidy or b) Member Medicare age.</p> <p>Spousal coverage is provided until the later of a) expiration of the Charter School’s subsidy or b) earlier of Member Medicare age or Spouse Medicare age.</p> <p>Life insurance is provided until the member age 65.</p>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Administrators - continued

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
<p>Act 110/43 requirements or PSERS Retirement with 20 or more years of service with 21CCCS</p>	<p><u>Coverage</u> Medical, Prescription Drug, Dental, Vision, and Life Insurance</p> <p><u>Premium Sharing</u> The maximum life insurance provided to a retiree is 2.5 times annual base salary prior to retirement up to a maximum coverage amount of \$350,000. The Charter School will pay ½ the cost of premium for the group term life insurance.</p> <p>If the Retiree is eligible for PSERS retirement with at least 10 years of service with the Charter School, the Charter School will provide a subsidy for one year of medical, prescription drug, dental and vision coverage for every 2 years of service with the school, up to a maximum of 7 years. Retiree will provide payment equal to the premium determined for the purpose of COBRA for dental and vision coverage. For medical and prescription drug premiums, the Retiree must pay the greater of the PSERS Supplement or the active employee cost share amount. Upon the expiration of the subsidy, if the Retiree qualifies for Act 110/43, the Retiree may continue coverage by providing payment equal to the premium determined for the purpose of COBRA until Medicare age. If the Retiree does not qualify for Act 110/43 upon the expiration of the subsidy, the Retiree cannot continue coverage. If a retiree does not qualify for the Charter School subsidy but qualifies for Act 110/43, the Retiree may continue coverage until Medicare age by paying the COBRA premium.</p> <p><u>Dependents</u> Spouse and Family included</p>	<p>Member coverage is provided until the later of a) the expiration of the Charter School’s subsidy or b) Member Medicare age.</p> <p>Spousal coverage is provided until the later of a) expiration of the Charter School’s subsidy or b) earlier of Member Medicare age or Spouse Medicare age.</p> <p>Life insurance is provided until the member age 65.</p>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Project Staffing

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or 20 years of service with 21CCCS	Act 110/43	Act 110/43

Act 110/43 Eligibility: All employees are eligible for this benefit upon retirement with 30 years of PSERS service or upon superannuation retirement.

Act 110/43 Coverage and Premium Sharing: Retired employees are allowed to continue coverage for themselves and their dependents in the employer's group health plan until the retired employee reaches Medicare age. In order to obtain coverage, retired employees must provide payment equal to the premium determined for the purpose of COBRA.

PSERS Supplement: A retiree may receive a \$100 monthly medical reimbursement from PSERS if he or she meets one of the following qualifications at retirement:

- 1) 24.5 years of PSERS service.
- 2) Upon superannuation retirement with at least 15 years of PSERS service.

PSERS Retirement:

- 1) Pension Class T-C or T-D: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 62 with 5 years of PSERS service or b) PSERS superannuation retirement upon reaching age 60 with 30 years of PSERS service, age 62 with 1 year of PSERS service, or 35 years of PSERS service regardless of age. In general, these pension classes apply to individuals who were members of PSERS prior to July 1, 2011.
- 2) Pension Class T-E or T-F: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 65 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 65 with 3 years of PSERS service or upon attainment of a total combination of age plus service equal to or greater than 92 with a minimum of 35 years of PSERS service. In general, these pension classes apply to individuals who became members of PSERS on or after July 1, 2011 and prior to July 1, 2019.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

PSERS Retirement - continued:

- 3) Pension Class T-G: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 67 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS service or upon attainment of a total combination of age plus service equal to or greater than 97 with a minimum of 35 years of PSERS service. In general, this pension class applies to individuals who became members of PSERS on or after July 1, 2019.
- 4) Pension Class T-H: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 67 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS. In general, this pension class applies to individuals who became members of PSERS on or after July 1, 2019.
- 5) All individuals except those in Pension Class T-G are eligible for a special early retirement upon reaching age 55 with 25 years of PSERS service. Individuals in Pension Class T-G are eligible for a special early retirement upon reaching age 57 with 25 years of PSERS service.

Coordination with Medicare: If a participant carries benefits beyond Medicare eligibility, the participant will be required to enroll in Medicare and switch to the PC 65 plan. Medicare will be the primary payer.

Employees Covered by Benefit Terms

At July 1, 2022, the date of the most recent actuary valuation, the following employees were covered by the benefit terms:

Active participants	123
Vested former participants	-
Retired participants	-
	<hr/>
Total	123
	<hr/> <hr/>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

OPEB Liability

Actuarial Assumptions and Other Inputs

The total OPEB liability as of July 1, 2022, was determined by rolling forward the Charter School's total OPEB liability as of July 1, 2021 to July 1, 2022, using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

- Actuarial cost method - Entry Age Normal.
- Salary increases - 2.50% cost of living adjustment, 1.5% real wage growth, and for teachers and administrators a merit increase which varies by age from 2.75% to 0%.
- Discount rate - 4.06% - based on the Standard & Poor's Municipal Bond 20 Year High Grade Rate Index at July 1, 2022.
- Mortality rates - PubT-2010 headcount- weighted mortality table including rates for contingent survivors for teachers. PubG-2010 headcount- weighted mortality table including rates for all other employees.
- Healthcare cost trend rates - 6.5% in 2022, 6.0% in 2023 and 5.5% in 2024-2025. Rates gradually decrease from 5.4% in 2026 to 3.9% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.
- Participation rates - 100% of administrators and 40% of project staff are assumed to elect coverage.

The actuarial assumptions were selected using input from the Charter School based on actual experience.

Changes in the Total OPEB Liability

Balance at June 30, 2022	\$ 723,502
Changes for the year:	
Service cost	142,231
Interest	19,718
Differences between expected and actual experience	(131,102)
Changes of assumptions or other inputs	(219,269)
Benefit payments	(1,658)
Net changes	<u>(190,080)</u>
Balance at June 30, 2023	<u>\$ 533,422</u>

Changes of assumptions or other inputs reflect the following changes: (1) the discount rate changed from 2.28% to 4.06%; (2) the trend assumption was updated; (3) assumptions for salary, mortality, withdrawal and retirement were updated based on new PSERS assumptions.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

Changes in the Total OPEB Liability - continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Charter School, as well as what the Charter School's total OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (3.06 %) or one-percentage point higher (5.06%) than the current discount rate:

	<u>1% Decrease (3.06%)</u>	<u>Current Discount Rate (4.06%)</u>	<u>1% Increase (5.06%)</u>
OPEB Plan - Total OPEB liability	\$ 590,942	\$ 533,422	\$ 480,637

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents total OPEB liability of the Charter School, as well as what the Charter School's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one-percentage point lower or one-percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
OPEB Plan - Total OPEB liability	\$ 455,394	\$ 533,422	\$ 627,240

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

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

For the year ended June 30, 2023, the Charter School recognized OPEB expense of \$133,840. At June 30, 2023, the Charter School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Difference between expected and actual experience	\$ -	\$ 315,804
Changes of assumptions	94,699	255,375
Benefit payments subsequent to the measurement date	<u>2,739</u>	<u>-</u>
	<u>\$ 97,438</u>	<u>\$ 571,179</u>

The \$2,739 reported as deferred outflows of resources related to OPEB resulting from benefit payments made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows for the years ending June 30:

2024	\$ (28,109)
2025	(28,109)
2026	(28,109)
2027	(28,109)
2028	(28,109)
Thereafter	<u>(335,935)</u>
Total	<u>\$ (476,480)</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 9 - RISK MANAGEMENT

The Charter School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs except for unemployment compensation, for which the Charter School retains risk of loss. For insured programs, there were no significant reductions in insurance coverages for the 2022/2023 school year. Settlement amounts have not exceeded insurance coverage for the current year and three prior years.

NOTE 10 - FUND BALANCE

Details of the Charter School's governmental fund balance reporting and policy can be found in Note 1, *Summary of Significant Accounting Policies*. Fund balance classifications for the year ended June 30, 2023, were as follows:

Nonspendable:		
Prepaid expenditures	\$	15,218
Committed:		
Future capital projects		2,639,869
Technology initiatives		4,703,269
New initiatives fund		6,009,510
Program contingency fund		428,774
Assigned:		
PSERS retirement rate increases		241,661
Health insurance rate increases		131,697
2023/24 Budgeted Deficit		549,315
Unassigned		<u>9,082,099</u>
Total fund balances	\$	<u><u>23,801,412</u></u>

The commitments and assignments were authorized by the board of trustees' motion to set aside resources to fund the commitments noted above.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 11 - NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has issued the following standards which have not yet been implemented:

- Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of Statement No. 62* - The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.
- Statement No. 101, *Compensated Absences* - The primary objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

The Charter School has not yet completed the analysis necessary to determine the actual financial statement impact of these new pronouncements.

REQUIRED SUPPLEMENTARY INFORMATION

21st CENTURY CYBER CHARTER SCHOOL

**BUDGETARY COMPARISON SCHEDULE FOR THE
GENERAL FUND**

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Local sources	\$ 25,885,926	\$ 25,885,926	\$ 22,782,554	\$ (3,103,372)
State sources	65,248	65,248	90,693	25,445
Federal sources	-	-	1,186	1,186
TOTAL REVENUES	25,951,174	25,951,174	22,874,433	(3,076,741)
EXPENDITURES				
INSTRUCTIONAL SERVICES:				
Regular programs - elementary/secondary	10,495,796	9,650,816	6,766,307	2,884,509
Special programs - elementary/secondary	3,982,856	3,734,948	2,278,346	1,456,602
Vocational education	217,000	228,980	57,524	171,456
Other instructional programs - elementary/secondary	333,722	340,864	194,893	145,971
Higher education programs for secondary students	-	13,767	13,766	1
TOTAL INSTRUCTIONAL SERVICES	15,029,374	13,969,375	9,310,836	4,658,539
SUPPORT SERVICES:				
Students	1,870,628	1,907,389	1,356,842	550,547
Instructional staff	2,271,707	2,288,701	1,705,780	582,921
Administration	3,149,705	3,010,775	2,766,448	244,327
Pupil health	302,448	302,449	114,058	188,391
Business services	1,154,995	1,148,581	945,486	203,095
Operation and maintenance of plant	1,562,317	1,574,171	807,747	766,424
Student transportation services	2,500	52,500	20,996	31,504
Central	1,506,552	1,542,084	1,837,109	(295,025)
TOTAL SUPPORT SERVICES	11,820,852	11,826,650	9,554,466	2,272,184
OPERATION OF NONINSTRUCTIONAL SERVICES:				
Student activities	199,274	181,851	59,929	121,922
Community services	-	-	2,555	(2,555)
TOTAL OPERATION OF NONINSTRUCTIONAL SERVICES	199,274	181,851	62,484	119,367
DEBT SERVICE PAYMENTS	-	-	312,006	(312,006)
TOTAL EXPENDITURES	27,049,500	25,977,876	19,239,792	6,738,084
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,098,326)	(26,702)	3,634,641	3,661,343
OTHER FINANCING USE				
Budgetary reserve	-	(1,071,624)	-	1,071,624
SPECIAL ITEM				
Proceeds from sale of building	-	-	1,585,438	1,585,438
REVENUES, OTHER FINANCING SOURCES AND SPECIAL ITEM OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (1,098,326)	\$ (1,098,326)	5,220,079	\$ 6,318,405
FUND BALANCE - BEGINNING OF YEAR			18,581,333	
FUND BALANCE - END OF YEAR			\$ 23,801,412	

See note to required supplementary information.

21st CENTURY CYBER CHARTER SCHOOL

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

BUDGETARY DATA

The budget for the general fund is adopted on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the PDE 2028 when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all 2022/2023 budget transfers.

Excess of Expenditures Over Appropriations in Individual Funds

No individual governmental fund required to have a legally adopted budget had an excess of expenditures over appropriations.

Budgetary Compliance

The Charter School's only legally adopted budget is for the General Fund. All budgetary transfers were made within the last nine months of the fiscal year. The Charter School cancels all purchase orders open at year end; therefore, it does not have any outstanding encumbrances at June 30, 2023. In addition, the Charter School includes a portion of the prior year's fund balance represented by unappropriated liquid assets remaining in the fund as budgeted revenue in the succeeding year. The results of operations on a GAAP basis do not recognize the fund balance allocation as revenue as it represents prior period's excess of revenues over expenditures.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AND RELATED RATIOS - PENSION PLAN

LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Charter School's proportion of the collective net pension liability	0.0629%	0.0647%	0.0561%	0.0523%	0.0474%	0.0388%	0.0313%	0.0296%	0.0309%	0.0279%
Charter School's proportionate share of the collective net pension liability	\$ 27,965,000	\$ 26,564,000	\$ 27,623,000	\$ 24,467,000	\$ 22,754,000	\$ 19,163,000	\$ 15,511,000	\$ 12,822,000	\$ 12,230,000	\$ 11,422,000
Charter School's covered payroll	\$ 9,258,695	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336
Charter School's proportionate share of the net pension liability as a percentage of its covered payroll	302.04%	289.42%	351.74%	338.93%	356.43%	370.61%	382.06%	337.14%	310.59%	319.02%
Plan fiduciary net position as a percentage of the total pension liability	61.34%	63.67%	54.32%	55.66%	54.00%	51.84%	50.14%	54.36%	57.24%	54.50%

The Charter School's covered payroll noted above is as of the measurement date of the net pension liability, which is one year prior to the fiscal year end.

NOTES TO SCHEDULE

Changes in benefit terms

With the passage of Act 5 on June 12, 2017, class T-E & 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, 2021

- The Discount Rate decreased from 7.25% to 7.00%. The inflation assumption was decreased from 2.75% to 2.50%. Payroll growth assumption decreased from 3.50% to 3.25%.
- Salary growth changed from an effective average of 5.00%, which was comprised of inflation of 2.75%, real wage growth and for merit or seniority increases of 2.25%, to an effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were modified from the RP-2014 Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020.
- For disabled annuitants the rates were modified from the RP-2014 Mortality Tables for Males and Females to Pub-2010 Disability Mortality Non-Safety Headcount Weighted table, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020.

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.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOL CONTRIBUTIONS - PENSION PLAN

LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 2,860,610	\$ 3,156,161	\$ 3,122,173	\$ 2,639,914	\$ 2,367,496	\$ 2,042,783	\$ 1,521,325	\$ 1,040,962	\$ 824,109	\$ 630,616
Contributions in relation to the contractually required contribution	2,860,610	3,156,161	3,122,173	2,639,914	2,367,496	2,042,783	1,521,325	1,040,962	824,109	630,616
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School's covered payroll	\$ 8,389,589	\$ 9,258,695	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654
Contributions as a percentage of covered payroll	34.10%	34.09%	34.02%	33.62%	32.80%	32.00%	29.42%	25.64%	21.67%	16.02%

21ST CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
AND RELATED RATIOS - PSERS OPEB PLAN

LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017
Charter School's proportion of the collective net PSERS OPEB liability	0.0630%	0.0647%	0.0560%	0.0523%	0.0474%	0.0388%	0.0313%
Charter School's proportionate share of the collective net PSERS OPEB liability	\$ 1,160,000	\$ 1,534,000	\$ 1,210,000	\$ 1,112,000	\$ 988,000	\$ 791,000	\$ 674,000
Charter School's covered payroll	\$ 9,258,695	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874
Charter School's proportionate share of the net PSERS OPEB liability as a percentage of its covered payroll	12.53%	16.71%	15.41%	15.40%	15.48%	15.30%	16.60%
Plan fiduciary net position as a percentage of the total PSERS OPEB liability	6.86%	5.30%	5.69%	5.56%	5.56%	5.73%	5.47%

The Charter School's covered payroll noted above is as of the measurement date of the net PSERS OPEB liability, which is one year prior to the fiscal year end.

NOTES TO SCHEDULE

Changes in benefit terms

None.

Changes in assumptions used in measurement of the Total OPEB Liability beginning June 30, 2021

- The inflation assumption was decreased from 2.75% to 2.50%. Payroll growth assumption decreased from 3.50% to 3.25%.
- Salary growth changed from an effective average of 5.00%, which was comprised of inflation of 2.75%, real wage growth and for merit or seniority increases of 2.25%, to an effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were modified from the RP-2014 Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020.
- For disabled annuitants the rates were modified from the RP-2014 Mortality Tables for Males and Females to Pub-2010 Disability Mortality Non-Safety Headcount Weighted table, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020.

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 2.50%, 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.

For each year presented, the discount rate is updated using the S&P 20-year Municipal Bond Rate.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOL CONTRIBUTIONS - PSERS OPEB PLAN

LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 62,533	\$ 74,826	\$ 76,401	\$ 66,473	\$ 60,277	\$ 53,419	\$ 43,243	\$ 34,976	\$ 36,180	\$ 36,655
Contributions in relation to the contractually required contribution	62,533	74,826	76,401	66,473	60,277	53,419	43,243	34,976	36,180	36,655
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School's covered payroll	\$ 8,389,589	\$ 9,258,695	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654
Contributions as a percentage of covered payroll	0.75%	0.81%	0.83%	0.85%	0.83%	0.84%	0.84%	0.86%	0.95%	0.93%

21ST CENTURY CYBER CHARTER SCHOOL

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS -
CHARTER SCHOOL OPEB PLAN**

LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018
Total OPEB Liability:						
Service cost	\$ 142,231	\$ 143,341	\$ 108,992	\$ 109,307	\$ 91,917	\$ 87,681
Interest	19,718	13,815	20,069	14,804	15,855	9,773
Changes of benefit terms	-	-	-	-	(4,651)	-
Differences between expected and actual experience	(131,102)	-	(112,678)	-	(125,220)	-
Changes of assumptions	(219,269)	(33,071)	96,434	(21,252)	(1,528)	16,559
Benefit payments	(1,658)	-	(3,716)	-	(7,737)	-
Net change in total OPEB liability	(190,080)	124,085	109,101	102,859	(31,364)	114,013
Total OPEB liability, beginning	723,502	599,417	490,316	387,457	418,821	304,808
Total OPEB liability, ending	\$ 533,422	\$ 723,502	\$ 599,417	\$ 490,316	\$ 387,457	\$ 418,821
Covered Employee Payroll	\$ 7,787,786	\$ 8,744,575	\$ 8,744,575	\$ 7,304,223	\$ 7,304,223	\$ 4,834,351
Total OPEB Liability as a Percentage of Covered Employee Payroll	6.85%	8.27%	6.85%	6.71%	5.30%	8.66%

NOTES TO SCHEDULE

Changes of Benefit Terms

None.

Changes of Assumptions

Significant changes in assumptions for the July 1, 2022 measurement date are as follows:

- The discount rate changed from 2.28% to 4.06%.
- The trend assumption was updated.
- Assumptions for salary, mortality, withdrawal and retirement were updated based on new PSERS assumptions.

Significant changes in assumptions for prior measurement dates are as follows:

- The discount rate was updated each year based on the S&P Municipal Bond 20-year High Grade Index
- The healthcare cost trend assumption was updated each year

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

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

**To the Board of Trustees
21st Century Cyber Charter School
West Chester, Pennsylvania**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of 21st Century Cyber Charter School, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise 21st Century Cyber Charter School's basic financial statements and have issued our report thereon dated December 12, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered 21st Century Cyber Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 21st Century Cyber Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of 21st Century Cyber Charter School's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 21st Century Cyber Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Herbein + Company, Inc.

**Reading, Pennsylvania
December 12, 2023**



21st CENTURY CYBER CHARTER SCHOOL

FINANCIAL AND COMPLIANCE REPORT

Year Ended June 30, 2022



TABLE OF CONTENTS

	Pages
INDEPENDENT AUDITOR'S REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 12
 BASIC FINANCIAL STATEMENTS	
 Government-Wide Financial Statements	
Statement of Net Position.....	13
Statement of Activities.....	14
 Fund Financial Statements	
Balance Sheet - Governmental Fund	15
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position.....	16
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund.....	17
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Government-Wide Statement of Activities	18
 Notes to Basic Financial Statements	
Note 1 - Summary of Significant Accounting Policies	19
Note 2 - Stewardship, Compliance, and Accountability	31
Note 3 - Cash and Investments	31
Note 4 - Intergovernmental Receivables, Accounts Receivable, and Unavailable Revenue	34
Note 5 - Changes in Capital Assets.....	35
Note 6 - Long-Term Liabilities.....	36
Note 7 - Employee Retirement Plans.....	38
Note 8 - Other Postemployment Benefit Plans.....	45
Note 9 - Risk Management.....	59
Note 10 - Fund Balance.....	59
Note 11 - New Accounting Pronouncements	60

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule for the General Fund	61
Note to Required Supplementary Information.....	62
Schedule of the Charter School’s Proportionate Share of the Net Pension	
Liability and Related Ratios - Pension Plan.....	63
Schedule of Charter School Contributions - Pension Plan	64
Schedule of the Charter School’s Proportionate Share of the Net OPEB	
Liability and Related Ratios - PSERS OPEB Plan	65
Schedule of Charter School Contributions - PSERS OPEB Plan	66
Schedule of Changes in the Total OPEB Liability and Related Ratios -	
Charter School OPEB Plan.....	67

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

68 - 69

INDEPENDENT AUDITOR'S REPORT

**To the Board of Trustees
21st Century Cyber Charter School
West Chester, Pennsylvania**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the 21st Century Cyber Charter School, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the 21st Century Cyber Charter School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the 21st Century Cyber Charter School, as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Standards section of our report. We are required to be independent of the 21st Century Cyber Charter School, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, effective July 1, 2021, the 21st Century Cyber Charter School adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 21st Century Cyber Charter School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 21st Century Cyber Charter School's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule, and pension and other postemployment benefit information on pages 63 through 67 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2022, on our consideration of the 21st Century Cyber Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the 21st Century Cyber Charter School's internal control over financial reporting and compliance.

Herbein + Company, Inc.

**Reading, Pennsylvania
December 13, 2022**



MANAGEMENT'S DISCUSSION AND ANALYSIS
Required Supplementary Information
June 30, 2022

The discussion and analysis of 21st Century Cyber Charter School's (Charter School) financial performance provides an overall review of the Charter School's financial activities for the fiscal year ended June 30, 2022. The intent of this discussion and analysis is to look at the Charter School's financial performance as a whole. Readers should also review the financial statements and the notes to the basic financial statements to enhance their understanding of the Charter School's financial performance.

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

FINANCIAL HIGHLIGHTS

The 21st Century Cyber Charter School's financial results for the 2021-2022 school year resulted in a total net position of \$7,500,202 and a Governmental Fund balance of \$18,581,333 at June 30, 2022. The June 30, 2021 net position was \$6,477,300 and the fund balance was \$17,852,405.

Governmental activities total assets at June 30, 2022 were \$34,853,386 compared to the June 30, 2021 balance of \$35,529,069 (restated for the implementation of GASB Statement No. 87, *Leases*).

The primary source of revenue for the Charter School is tuition charged to school districts at rates determined by the completion of the Pennsylvania Department of Education form PDE-363. With the continuation of the COVID-19 global pandemic, the Charter School continues to experience uncertainty in student enrollments. The Charter School saw a reduction in enrollment of 859 students from the prior year ending June 30, 2021 which topped at 2,956 as compared to 2,097 at the year ending June 30, 2022.

Effective July 1, 2021, the Charter School adopted new accounting guidance, GASB Statement No. 87, *Leases*. This statement was issued to recognize certain lease assets and liabilities for lease that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The Charter School now reports a right-to-use lease asset and a lease liability for all leases that meet the definition in the statement. The adoption of this standard resulted in a restatement to beginning balances for right-to-use lease assets, prepaid expenses, and lease liabilities at July 1, 2021, but resulted in no change to beginning net position or fund balance.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts: (1) management’s discussion and analysis, (2) the basic financial statements, and (3) required supplementary information. The basic financial statements include two kinds of statements that present different views of the School.

This Management’s Discussion and Analysis is intended to serve as an introduction to the School's basic financial statements. Government-Wide Financial Statements include a Statement of Net Position and Statement of Activities which are designed to provide readers with a short-term and long-term overview of the School's finances. The remaining Fund Financial Statements focus on a more detailed presentation of operations in the short-term. In particular, fund balance may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

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

Figure 1 shows how the required parts of the financial statements are arranged and relate to one another.

Figure 1
Required Components of 21st Century Cyber Charter School’s Financial Report

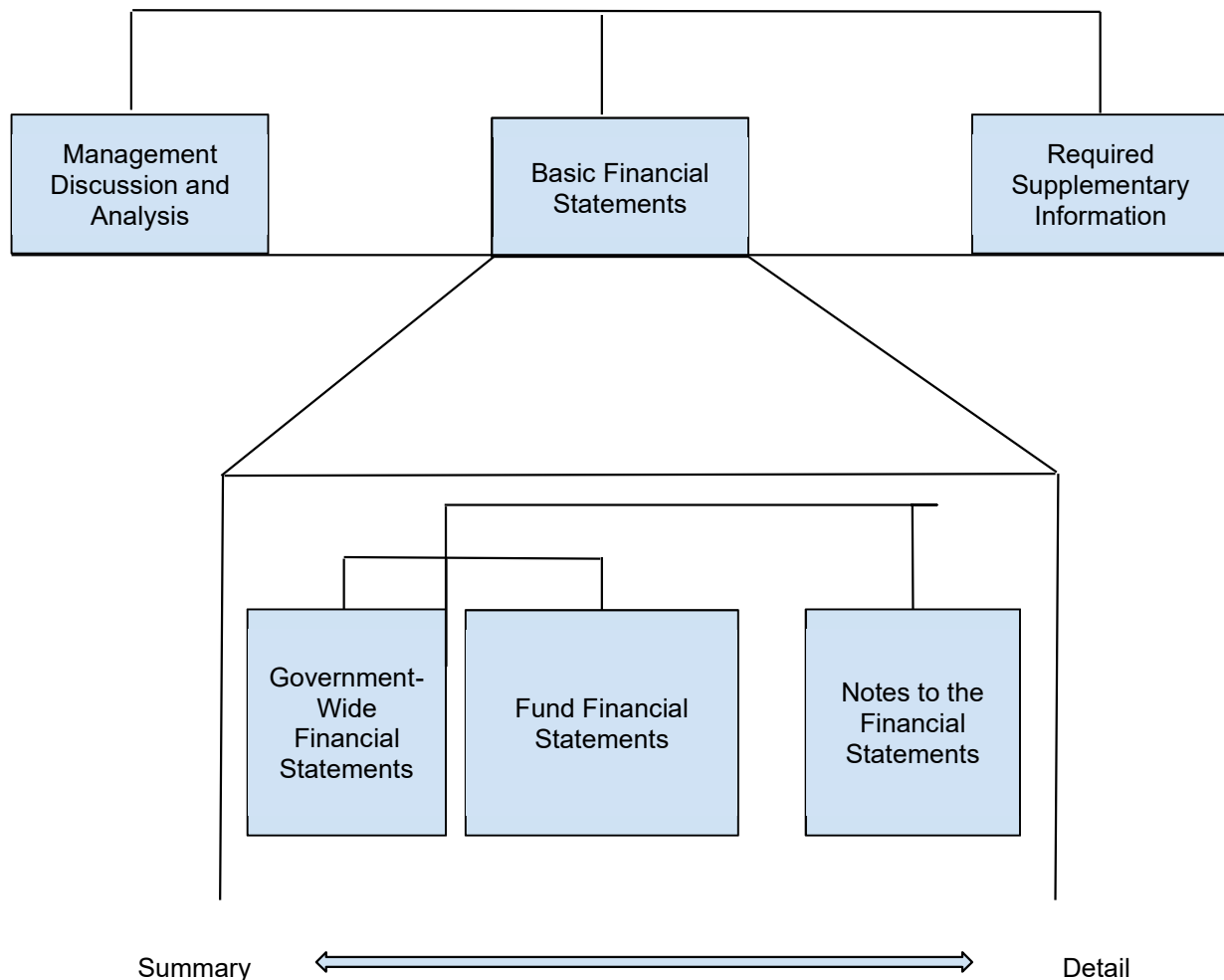


Figure 2 summarizes the major features of the Charter School’s financial statements. The remainder of this overview section of Management’s Discussion and Analysis highlights the structure and contents of each of the statements.

Figure 2

21st Century Cyber Charter School's

Government-wide and Fund Financial Statements

		Fund Statements
	Government-wide Statements	Governmental Funds
Scope	Entire 21st Century Cyber Charter School (except fiduciary funds)	The activities of the Charter School that are not proprietary or fiduciary, such as education, administration and community services
Required financial statements	Statement of net position Statement of activities	Balance Sheet Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, current and noncurrent, and deferred inflows and outflows of resources	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or noncurrent liabilities included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

Government-Wide Statements

The government-wide statements report information about the School as a whole using accounting methods similar to those used by private-sector companies, referred to as the accrual basis of accounting.

The Statement of Net Position presents all of the School's assets and liabilities, deferred inflows and outflows of resources with the difference reported as "net position." Over time, increases and decreases in net position measure whether the School's financial condition is improving or deteriorating.

The Statement of Activities presents information showing how the School's net position changed during the year. All changes in net position are reported as soon as the underlying events giving rise to the change occur, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in these statements for some events that will result in cash flows in future periods.

The School currently only has governmental activities reported on these statements.

- Governmental activities - contain the basic services of the School, such as regular and special education and operation and maintenance of plant services, as well as the tuition revenue and federal and state grants which generally finance these programs.

Fund Financial Statements

The fund financial statements provide more detailed information about the Charter School's funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts used to keep track of specific sources of funding and spending for programs. The Charter School has no non-major governmental, proprietary, or fiduciary funds and reports all activity in a single governmental fund.

Governmental Funds - Includes the Charter School's basic services and generally (1) focuses on how cash and other financial assets can readily be converted into cash inflows and outflows and (2) identifies balances left at year-end that are available for spending. Financial results are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets. The governmental fund statements provide a detailed short-term view of the Charter School's operations and the services provided. Governmental fund information helps the reader determine the level of financial resources that can be spent in the near future to finance the Charter School's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

FINANCIAL ANALYSIS OF THE 21st CENTURY CYBER CHARTER SCHOOL AS A WHOLE

The Charter School’s total net position was \$7,500,202 as of June 30, 2022.

Figure 3 Condensed Statement of Net Position June 30		
	Governmental Activities	
	<u>2021 (Restated)</u>	<u>2022</u>
Current and other assets	\$ 20,341,609	\$ 21,522,653
Capital Assets	<u>15,187,460</u>	<u>13,330,733</u>
Total Assets	35,529,069	34,853,386
Deferred Outflows of Resources	9,220,520	9,873,943
Current and other liabilities	2,381,327	2,520,232
Long-term liabilities	<u>34,966,782</u>	<u>29,855,633</u>
Total Liabilities	37,348,109	32,375,865
Deferred Inflows of Resources	924,180	4,851,262
Net Investment in Capital Assets	9,918,990	12,544,498
Unrestricted	<u>(3,441,690)</u>	<u>(5,044,296)</u>
Total Net Position	<u>\$ 6,477,300</u>	<u>\$ 7,500,202</u>

Current assets at June 30, 2022 included cash of \$18,840,387, intergovernmental and other receivables of \$2,672,419, and prepaid expenses of \$9,847.

Total liabilities decreased by \$4,972,244 in 2021-2022. Accounts payable balances were \$760,671, higher as compared to the prior year balance of \$510,786. This increase was attributed to reclassification entry of \$221,230 of credit balances in the intergovernmental accounts receivable as a liability. Accrued salaries and benefits decreased from \$1,723,235 at June 30, 2021 to \$1,571,862 at June 30, 2022, as a result of decreased staff due to decreased enrollment.

Long-term liabilities decreased as a result of the payoff of Tax Exempt Revenue Note - Series 2019 and several computer leases. The compensated absences accrual, which reflects the value of unused vacation time, decreased slightly from \$410,792 to \$409,304 (which reflects the long-term portion) as of June 30, 2022.

The total ending net other postemployment benefit liabilities are \$2,257,502 at the year ended June 30, 2022, an increase from the balance of \$1,809,417 at the year ended June 30, 2021. The largest decrease in liabilities was the Charter School’s proportionate share of the net pension liability, which decreased \$1,059,000 from the prior year totaling \$26,564,000 as of June 30, 2022.

The results of this year's operations as a whole are reported in the Statement of Activities and summarized below in Figure 4.

Figure 4			
Condensed Statement of Activities			
June 30			
	Governmental Activities		
	<u>2021</u>	<u>2022</u>	
Revenues			
Program Revenues:			
Charges for services	\$ 36,168,864	\$ 25,882,715	
Operating grants and contributions	297,077	480,569	
Capital grants and contributions	0	0	
Investment Earnings	<u>2,520</u>	<u>9,443</u>	
Total Revenues	36,468,461	26,372,727	
Expenses			
Instruction	14,576,039	14,578,666	
Support Services	10,220,202	10,550,785	
Non Instructional Services and interest on long-term debt	<u>268,469</u>	<u>220,374</u>	
Total Expenses	<u>25,064,710</u>	<u>25,349,825</u>	
Increase in Net Position	11,403,751	1,022,902	
Beginning Net Position	<u>(4,926,451)</u>	<u>6,477,300</u>	
Ending Net Position	<u>\$ 6,477,300</u>	<u>\$ 7,500,202</u>	

Decreased enrollment in the Charter School generated a reduction in tuition revenue of \$10,286,149 in 2021-2022 compared to the prior school year.

Figure 5 shows each activity's net cost (total cost less fees generated by the activities and grants/subsidies provided for specific programs).

Figure 5				
Net Cost of Governmental Activities				
June 30				
	Total Cost of Services		Net Cost of Services	
	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>
Instruction	\$ 14,576,039	\$ 14,578,666	\$ 7,153,355	\$ 223,906
Support Services	10,220,202	10,550,785	4,311,290	919,507
Non Instructional Services and Interest	<u>268,469</u>	<u>220,374</u>	<u>(63,414)</u>	<u>(129,954)</u>
	<u>\$ 25,064,710</u>	<u>\$ 25,349,825</u>	<u>\$ 11,401,231</u>	<u>\$ 1,013,459</u>

BUDGET HIGHLIGHTS

During the fiscal year, the Board authorizes revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the 21st Century Cyber Charter School. A schedule showing the Charter School's original and final budget amounts compared with amounts actually paid and received is provided in the financial statements.

Revenue received for the year was 10.1% more than budgeted. The difference between budget and actual is largely due to higher enrollment during the year compared to what was budgeted for in the 2021-22 school year.

Total expenditures were 7.25% higher than budget for the year. Expenditures were higher than the budget due to board approved fund balance use for expenditures such as the West Chester building loan payoff, computer lease payoffs, computer and monitor purchases for staff, the Downingtown location warehouse relocation expenses, school filing cabinets and office cubicles.

Total expenditures at the fund level in 2021-2022 were \$3.14 million higher than in 2020-2021. The increase in operating expenses is detailed in the chart below:

2021-22 Expenditures Comparison to 2020-21	Variance	Funding Source
Loan Payoff	3,062,881	Fund Balance
Computer Lease Payoff/Payments	535,093	Fund Balance
Increased Advertising Expenses	483,136	
Computer/Monitor Purchases	244,053	Fund Balance
Warehouse Relocation/Filing Cabinets/Cubicles	223,060	Fund Balance
Add Administrative Assistants	125,283	
Settlements/Judgements	85,335	Fund Balance
Hire Business Administrator	81,104	
Hire CEO	28,846	
Technical School Tuition Pilot	54,011	
Loan Payments - Principal/Interest	(555,076)	Fund Balance
Reduction in Legal Services	(219,919)	
Reduction in Temporary Teaching Assistants	(193,462)	
Facilities - Rentals	(111,313)	
Reduction in Instructional Supplies	(109,011)	
Reduction Teaching Positions	(98,089)	
Reduction Student Internet Reimbursement	(92,689)	
Reduction Instructional Books	(86,716)	
Reduction Teaching Positions - Retirement Exp	(71,616)	
Hire Facilities Manager	(62,752)	
Vacancy Special Ed Teaching Positions	(61,541)	
Tuition Reimbursements	(57,884)	
Vacancy Enrollment Department	(57,870)	
Total Variance	3,144,863	

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2022, the Charter School had \$13,330,733 invested in building improvements, furniture, and computer equipment, net of depreciation and amortization.

	Governmental Activities	
	<u>2021 (Restated)</u>	<u>2022</u>
Construction in Progress	\$ 0	\$ 0
Building Improvements	12,360,001	11,639,878
Furniture & Computer Equipment	621,870	940,286
Right-to-use lease assets	<u>2,205,589</u>	<u>750,569</u>
Total	<u>\$ 15,187,460</u>	<u>\$ 13,330,733</u>

Debt Administration

The Charter School has entered into lease agreements for building space and various technology equipment including copiers. The leases have various termination dates through April 2027. These leases include monthly payments of principal and interest at rates ranging from 3.25% - 3.37%. Lease payable at June 30, 2022 was \$786,235.

The 21st Century Cyber Charter School had debt in the amount of \$3,062,881 at the year ended June 30, 2021. During the year ended June 30, 2022, the Charter School satisfied the outstanding balance of the Tax Exempt Revenue Note Series of 2019.

See notes to the financial statements for more information on capital assets and debt administration.

ECONOMIC FACTORS AND THE CHARTER SCHOOL'S FUTURE

A charter renewal for 2019-2020 to 2023-2024 was approved and issued in February 2019. A charter amendment was approved on October 26, 2016 to establish a satellite site in Murrysville, PA. This site has been established and is fully staffed.

The Pennsylvania School Employees Retirement System (PSERS) retirement rate history table is below. These rates were determined by PSERS' actuary and are subject to certification by the PSERS Board of Trustees.

Year	Rate
<i>2020-2021</i>	<i>34.51%</i>
<i>2021-2022</i>	<i>34.94%</i>
2022-2023	35.26%

As the political climate stabilizes in Pennsylvania, there has been little movement to seriously pass a charter school reform bill. Any change in the funding formula would likely be a part of that legislation. To date, no legislation has been passed regarding cyber charter school reform. The Board of Trustees has approved a program stabilization fund to provide financial assistance to the Charter School, if needed, should there be changes to the formula.

CONTACTING THE 21st CENTURY CYBER CHARTER SCHOOL FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors, and creditors with a general overview of the Charter School's finances and to show accountability for the money received. If you have questions about this report or wish to request additional financial information, please contact the Open Records Officer, 21st Century Cyber Charter School, 1245 Wrights Lane, West Chester, PA 19380, 484-875-5400.

21st CENTURY CYBER CHARTER SCHOOL

STATEMENT OF NET POSITION

June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 18,840,387
Intergovernmental receivables	2,672,419
Prepaid expenses	9,847
Capital assets, net of accumulated depreciation	12,580,164
Right-to-use lease assets, net	<u>750,569</u>
TOTAL ASSETS	<u>34,853,386</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources for pension	9,121,415
Deferred outflows of resources for other postemployment benefits	<u>752,528</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>9,873,943</u>
LIABILITIES	
Accounts payable	760,671
Accrued interest	2,206
Accrued salaries and benefits	1,571,862
Unearned revenues	24,085
Noncurrent liabilities, due within one year	161,408
Noncurrent liabilities:	
Noncurrent lease liabilities	624,827
Long-term portion of compensated absences	409,304
Net pension liability	26,564,000
Net other postemployment benefit liabilities	<u>2,257,502</u>
TOTAL LIABILITIES	<u>32,375,865</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources for pension	4,577,000
Deferred inflows of resources for other postemployment benefits	<u>274,262</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>4,851,262</u>
NET POSITION	
Net investment in capital assets	12,544,498
Unrestricted (deficit)	<u>(5,044,296)</u>
TOTAL NET POSITION	<u><u>\$ 7,500,202</u></u>

See accompanying notes.

21st CENTURY CYBER CHARTER SCHOOL

BALANCE SHEET - GOVERNMENTAL FUND

June 30, 2022

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 18,840,387
Intergovernmental receivables	2,672,419
Accounts receivable	1,967,701
Prepaid expenditures	<u>9,847</u>
TOTAL ASSETS	<u>\$ 23,490,354</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 760,671
Accrued salaries and benefits	1,571,862
Unearned revenues	<u>24,085</u>
TOTAL LIABILITIES	2,356,618
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - tuition	584,702
Unavailable revenue - other fees	<u>1,967,701</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	2,552,403
FUND BALANCE	
Nonspendable	9,847
Committed	13,883,986
Assigned	373,358
Unassigned	<u>4,314,142</u>
TOTAL FUND BALANCE	<u>18,581,333</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 23,490,354</u>

21st CENTURY CYBER CHARTER SCHOOL

**RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO THE
GOVERNMENT-WIDE STATEMENT OF NET POSITION**

June 30, 2022

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

TOTAL FUND BALANCE - GOVERNMENTAL FUND		\$ 18,581,333
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$16,886,788 and the accumulated depreciation is \$3,556,055.		13,330,733
Tuition receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures and therefore are reported as unavailable revenue in the funds. Accounts receivables not collected soon enough to pay for the current period's expenditures are reported as unavailable revenue in the funds and fully reserved on the government-wide financial statements.		584,702
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Lease payable	(786,235)	
Accrued interest on leases	(2,206)	
Long-term portion of compensated absences	<u>(409,304)</u>	(1,197,745)
The net pension liability and related deferred outflows and inflows of resources for pensions are not reflected on the fund financial statements.		(22,019,585)
The net other postemployment benefit liabilities and related deferred outflows and inflows of resources for other postemployment benefits are not reflected on the fund financial statements.		<u>(1,779,236)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u><u>\$ 7,500,202</u></u>

21st CENTURY CYBER CHARTER SCHOOL

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND**

For the Year Ended June 30, 2022

	<u>General Fund</u>
REVENUES	
Local sources	\$ 25,978,880
State sources	<u>69,556</u>
TOTAL REVENUES	26,048,436
 EXPENDITURES	
Current:	
Instructional services	11,550,434
Support services	9,175,874
Operation of noninstructional services	72,719
Debt service:	
Principal	4,450,136
Interest	<u>125,379</u>
TOTAL EXPENDITURES	<u>25,374,542</u>
EXCESS OF REVENUES OVER EXPENDITURES	673,894
 OTHER FINANCING SOURCES	
Proceeds from lease issuance	24,587
Proceeds from sale of fixed assets	<u>30,447</u>
TOTAL OTHER FINANCING SOURCES	<u>55,034</u>
NET CHANGE IN FUND BALANCE	728,928
 FUND BALANCE - BEGINNING OF YEAR	<u>17,852,405</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 18,581,333</u></u>

21st CENTURY CYBER CHARTER SCHOOL

**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2022

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

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND \$ 728,928

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlays (including prior year prepaid rent of \$56,686)	\$ 528,218		
Less: depreciation and amortization expense	(1,404,108)		
Less: loss on disposals	<u>(924,151)</u>		(1,800,041)

Because some revenue will not be collected for several months after the Charter School's year end, they are not considered as "available" revenues in the governmental funds. This entry also records an allowance for uncollectible receivables.

324,291

Issuance of long-term debt (e.g. notes) provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

Proceeds from lease issuance	(24,587)		
Repayment of note principal	3,062,881		
Repayment of lease principal	<u>1,387,255</u>		4,425,549

Interest expense incurred on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources.

5,431

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. The difference in the amount incurred and amount paid of these activities is:

Compensated absences	1,488		
Net pension liability and related deferred outflows and inflows	(2,396,315)		
Net OPEB liability and related deferred outflows and inflows	<u>(266,429)</u>		<u>(2,661,256)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 1,022,902

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The 21st Century Cyber Charter School (the “Charter School”) was originally chartered through West Chester Area School District. The Charter School was established in April 2001 and began operations in July 2001. Effective July 1, 2006, the Charter School became chartered directly through the Pennsylvania Department of Education. The current charter expires June 30, 2024.

The Charter School is located in West Chester, Pennsylvania, and was established to provide services to students located in Pennsylvania. The Charter School is governed by a board consisting of the executive director of the Chester County Intermediate Unit, active superintendents from Chester County school districts, and one or more parents of children enrolled in the Charter School.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the 21st Century Cyber Charter School have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting principles are as follows:

A. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Charter School and its component units.

The Charter School used guidance contained in generally accepted accounting principles to evaluate the possible inclusion of related entities (authorities, boards, councils, fiduciary activities, etc.) within its reporting entity. Accounting principles generally accepted in the United States of America require that the reporting entity consists of the primary government and organizations for which the primary government is financially accountable. In addition, the primary government may determine, through the exercise of management’s professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity’s financial statements from being misleading. In such instances, that organization should be included as a component unit if the nature and significance of their relationship with the primary government or other component units are such that the exclusion from the financial reporting entity would render the financial reporting entity’s financial statements incomplete or misleading. In evaluating how to define the reporting entity, management has considered all potential component units.

Based on the foregoing criteria, the Charter School has determined it has no component units.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Basis of Presentation - Government-Wide Financial Statements

Government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting entity, except for its fiduciary activities. All fiduciary activities are reported only in the fund financial statements. The government-wide statements include separate columns for the governmental and business-type activities of the primary government, as well as any discretely presented component units. Governmental activities, which normally are supported by intergovernmental revenues and other nonexchange transactions, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable. The Charter School presently only has governmental activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function to the Charter School are offset by the program revenues related to that function. Direct expenses are those that are directly related to and clearly identified with a function. Program revenues include 1) charges to customers or others who purchase, use or directly benefit from services or goods provided by a given function, or 2) grants and contributions that are restricted to meet the operational or capital requirements of a function. Other items properly not included in program revenues are reported as general revenues.

C. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Fiduciary funds are reported by fund type.

The Charter School Reports the Following Major Governmental Fund:

General Fund: The general fund is the general operating fund of the Charter School. It is used to account for all financial resources. All activities of the Charter School are accounted for through this fund.

The Charter School does not currently have any enterprise or fiduciary funds.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 Charter School considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. 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. If time eligibility requirements are not met, deferred inflows of resources would be recorded. All other revenue items are considered to be measurable and available only when cash is received by the Charter School.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, 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, including draw down notes, and acquisitions under capital leases are reported as other financing sources.

E. Budgetary Information

1. Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations, except unexpended grant appropriations and encumbrances, lapse at fiscal year end. The Charter School's 2021-2022 budget was prepared and approved by the board of trustees prior to submitting the budget to the Pennsylvania Department of Education.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position

1. Investments

Investments are stated at fair value in accordance with Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application*, except for investments in external investment pools, which are valued at amortized costs if required criteria are met as outlined in Governmental Accounting Standards Board Statement No. 79, *Certain External Investment Pools and Pool Participant*.

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

Investments are exposed to various risks such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near-term and that such changes could materially affect the amounts reported in the statement of net position.

2. Receivables

The intergovernmental receivables are amounts due from local school districts and the Pennsylvania Department of Education (PDE). Accounts receivable represents amounts due for equipment that has been damaged or was not returned. Management evaluates the collectible nature of outstanding receivables and records an allowance if needed.

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 costs of prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets, Depreciation, and Amortization

The Charter School's capital assets with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. Donated capital assets are valued at the estimated fair value of the item at the date of donation.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

4. Capital Assets, Depreciation, and Amortization - continued

The Charter School generally capitalizes assets with a cost of \$5,000 or more as purchase and construction outlays occur. Assets purchased or constructed with long-term debt may be capitalized regardless of the threshold established. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. Construction in progress is stated at cost and consists primarily of costs incurred on construction projects. No provision for depreciation is made on construction in progress until the assets are complete and placed into service. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. Right-to-use lease assets are reported when a qualifying lease liability is incurred.

Estimated useful lives for depreciable assets are as follows:

Assets	Years
Building and building improvements	7 - 50
Furniture and computer equipment	5 - 20
Right-to-use lease assets	3 - 6

5. Valuation of Long-Lived Assets

Long-lived assets to be held and used are required to be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In general, any long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell. The Charter School periodically evaluates the recoverability of its long-lived assets, including real estate and improvements and deferred costs, using objective methodologies. Such methodologies include evaluations based on cash flows generated by the underlying assets or other determinants of fair value. None of the Charter School's long-lived assets were considered to be impaired as of June 30, 2022.

6. Unearned Revenues

Revenues that are received but not earned are reported as unearned revenues in the government-wide, governmental, and proprietary fund financial statements. Unearned revenues arise when resources are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Charter School has legal claim to the resources, the liability for unearned revenue is removed from the respective financial statements and revenue is recognized.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

7. Compensated Absences

Charter School policies permit employees to accumulate earned but unused vacation, personal, and sick days based on employment agreements. Payments for vacation, sick pay, and personal leave are expensed as paid in the governmental fund statements. Accumulated vacation, personal, and sick leave that is expected to be liquidated with expendable available financial resources and that has matured is reported as an expenditure and a fund liability in the governmental fund that will pay it. Accumulated vacation, personal, or sick leave that is not expected to be liquidated with expendable available financial resources and that has not matured is reported as a long-term liability in the proprietary funds and the government-wide financial statements and is expensed as incurred.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activity column in the statement of net position.

In the fund financial statements, governmental fund types recognize the face amount of debt issued or incurred and any original issue discounts or premiums are reported as other financing sources and uses. Issuance costs and underwriter's discount, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Leases

21st Century Cyber Charter School is a lessee for noncancellable leases of equipment and building space. The Charter School recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. 21st Century Cyber Charter School recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the Charter School initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

9. Leases - continued

Key estimates and judgments related to leases include how the Charter School determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Charter School uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Charter School generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Also included within the lease term are any qualifying lease renewals or early termination options that the Charter School is reasonably certain to exercise or not exercise. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Charter School is reasonably certain to exercise.

The Charter School monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported as right-to-use assets with other capital assets and lease liabilities are reported with noncurrent liabilities on the statement of net position.

10. Pension

The Charter School contributes to the Public School Employees Retirement System (PSERS), a cost-sharing multiple-employer defined benefit pension plan. The Charter School accounts for the plan under the provisions of GASB Statement No. 68, which establishes standards for the measurement, recognition, and display of pension expense and related liabilities, deferred outflows and deferred inflows of resources related to pension, certain required supplementary information, and note disclosures.

For the purpose of measuring net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension 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 refund of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

11. Other Postemployment Benefits (OPEB)

The Charter School's other postemployment benefit plans are accounted for under the provisions of GASB Statement No. 75, which establishes standards for the measurement, recognition, and display of other postemployment benefit expense and related liabilities, deferred outflows and deferred inflows of resources related to other postemployment benefits, certain required supplementary information, and note disclosures. The Charter School provides OPEB under the following two plans:

PSERS OPEB Plan

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

Charter School OPEB Plan

The Charter School sponsors a single-employer defined benefit OPEB plan. For purposes of measuring the total 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 OPEB plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. The Charter School OPEB plan is unfunded.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

12. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expenses) until then. The Charter School has two items that qualify for reporting in this category:

Deferred outflows of resources for pension relate to the Charter School's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the pension plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included are contributions made to the pension plan subsequent to the measurement date and prior to the Charter School's year end. The contributions will be recognized as a reduction in net pension liability in the following year.

Deferred outflows of resources for other postemployment benefit liabilities relate to the Charter School's liability for postemployment benefits other than pensions and related expenses and arise from the changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included are contributions or benefit payments made subsequent to the measurement date and prior to the Charter School's year end. These payments will be recognized as a reduction to the net other postemployment benefit liability in the following year.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

12. Deferred Outflows/Inflows of Resources - continued

In addition to liabilities, the statement of net 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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Charter School has three types of items that qualify for reporting in this category:

Unavailable revenue arises only under a modified accrual basis of accounting and is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from tuition and other fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Deferred inflows of resources for pensions relate to the Charter School's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the pension plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

Deferred inflows of resources for other postemployment benefit liabilities relate to the Charter School's liability for postemployment benefits other than pensions and related expenses and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, or differences between employer contributions and the proportionate share of total contributions reported by the plan. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

13. Net Position

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in the capital assets component of net position is comprised of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. In addition, any deferred outflows of resources and/or deferred inflows of resources related to such capital assets or liabilities associated with the capital assets should also be added to or deducted from the overall net investment in capital assets. The restricted component of net position is used when there are limitations imposed on their use either through the enabling legislation adopted by a higher governmental authority or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining component of net position is unrestricted.

The Charter School applies restricted resources first when an expense is incurred for purposes for which both the restricted and unrestricted components of net position are available.

14. Fund Balance Policies and Flow Assumptions

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 Charter School itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The restricted fund balance classification represents funds that are limited in use due to constraints for a specific purpose through restrictions by external parties, grant agreements, or enabling legislation.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Charter School's highest level of decision-making authority. The board of trustees is the highest level of decision-making authority for the Charter School that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The director/CEO or designee may assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Financial Position - continued

14. Fund Balance Policies and Flow Assumptions - continued

The Charter School does not have a minimum fund balance policy.

Sometimes the government 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. The Charter School's policy states there are no restrictions placed on the order of the unrestricted fund balances used when an expenditure is incurred for a purpose in which unrestricted fund balance amounts are available under committed, assigned, or unassigned fund balance. The decision will be made at the discretion of the director/CEO.

G. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

H. Adoption of Accounting Standards

During the year ended June 30, 2022 the Charter School adopted new accounting guidance GASB Statement No. 87, retroactive to July 1, 2021. GASB Statement No. 87 was issued to recognize certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The adoption of this standard resulted in no restatement to beginning net position.

Effective July 1, 2021, the Charter School adopted new accounting standard guidance GASB Statement No. 89 related to accounting requirements for interest expenses incurred before the end of a construction period. Under this statement, interest expenses incurred before the end of a construction period must be recognized as an expense in the period in which the expenses are incurred for financial statements prepared using the economic resources measurement focus. The adoption of this standard resulted in no restatement to beginning net position.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Compliance with Finance Related Legal and Contractual Provisions

The Charter School had no material violations of finance related legal and contractual provisions.

B. Deficit Fund Balance or Net Position of Individual Funds

For the year ended June 30, 2022, no individual funds had a deficit fund balance or net position.

NOTE 3 - CASH AND INVESTMENTS

Under Section 440.1 of the Public School Code of 1949, as amended, the Charter School is permitted to invest funds in the following types of investments:

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

Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation 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.

Pennsylvania Act 10 of 2016 became effective May 25, 2016, and expanded the permitted investment types to include commercial paper, bankers' acceptances, negotiable certificates of deposit, and insured bank deposit reciprocals as long as certain safeguards related to credit quality and maturity are met.

The deposit and investment policy of the Charter School adheres to state statutes. There were no deposits or investment transactions during the year that were in violation of either the state statutes or the policy of the Charter School.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

The breakdown of total cash and investments on the financial statements are as follows at June 30, 2022:

Petty cash	\$ 158
Demand deposits	8,833,562
Certificates of deposit	1,992,000
Pooled cash and investments	<u>8,014,667</u>
	<u>\$ 18,840,387</u>

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The Charter School does not have a policy for custodial credit risk. As of June 30, 2022, the carrying amount of the Charter School’s deposits was \$10,825,562 and the bank balance was \$10,913,330. Of the bank balance, \$2,242,000 was covered by federal depository insurance and \$8,671,330 of the Charter School’s bank balance was exposed to custodial credit risk but covered by collateralization requirements in accordance with Act 72 of the 1971 Session of the General Assembly.

Investments

As of June 30, 2022, the Charter School had the following pooled cash and investments:

	<u>Maturities</u>	<u>Fair Value/ Carrying Value</u>
PA School District Liquid Asset Fund:		
MAX Account Balance		\$ 7,013,303
Full Flex Pool	< 1 year	<u>1,001,364</u>
 Total Pooled Cash and Investments		 <u>\$ 8,014,667</u>

Certain external investments held by the Charter School, based on portfolio maturity, quality, diversification, and liquidity measures qualify for measurement at amortized cost at both the pool and participating government level consistent with GASB Statement No. 79. The Charter School measures those investments, which include \$8,014,667 (PSDLAF) at amortized cost. All investments in external investment pools that are not registered with the Securities and Exchange Commission are subject to oversight by the Commonwealth of Pennsylvania.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

Investments - continued

A portion of the Charter School’s deposits were in the Pennsylvania School District Liquid Asset Fund. PSDLAF acts like a money market mutual fund in that the objective is to maintain a stable net asset value of \$1 per share, is rated by nationally recognized statistical rating organization, and is subject to an independent annual audit.

The PSDMAX fund invests in U.S. treasury securities, U.S. government securities, its agencies and instrumentalities, and repurchase agreements, collateralized by such securities and contracted with highly-rated counterparties. Weighted average portfolio maturity for the fund is expected to be kept at or below 60 days. PSDMAX does not have limitations or restrictions on withdrawals.

The PSDLAF Full Flex Pool, as part of the Fixed-Term Series at PSDLAF, are a fixed-term investment collateralized in accordance with Act 72 and invests in assets listed above as permitted under Section 440.1 of the Public School Code of 1949. The Fixed-Term Series are fixed-term investment vehicles with maturities depending upon the maturity date of each particular Fixed-Term Series. All investments in a Fixed-Term Series by a Settlor are intended to be deposited for the full term of the particular Fixed-Term Series; however, participants in the full flex pool may remove funds without early withdrawal penalty. Whether a Fixed-Term Series has only one Settlor or more than one Settlor participating in it, each certificate of deposit in which the monies in such Fixed-Term Series are invested is registered in the name of that particular Fixed-Term Series.

As of June 30, 2022, the entire PSDLAF book balance of \$8,014,667 is considered to be a cash equivalent for presentation on the government-wide and fund financial statements.

Interest Rate Risk

The Charter School does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investment program is reviewed annually by the board of trustees.

Credit Risk

The Charter School has no investment policy that would limit its investment choices to certain credit ratings. As of June 30, 2022, the Charter School’s investments were rated as:

<u>Investment</u>	<u>Standard & Poor's</u>
Pennsylvania School District Liquid Asset Fund	AAAm

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 3 - CASH AND INVESTMENTS - CONTINUED

Concentration of Credit Risk

The Charter School places no limit on the amount the Charter School may invest in any one issuer. As of June 30, 2022, the Charter School did not have any investments subject to concentration of credit risk.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the Charter School will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Charter School has no investments subject to custodial credit risk.

NOTE 4 - INTERGOVERNMENTAL RECEIVABLES, ACCOUNTS RECEIVABLE, AND UNAVAILABLE REVENUE

The intergovernmental and state receivables are due from local school districts and the Pennsylvania Department of Education (PDE); therefore, management believes that they are fully collectible. Thus, no allowance has been deemed necessary or recorded in the accompanying financial statements. The intergovernmental receivables balance totals \$2,672,419 as of June 30, 2022.

Accounts receivable represents payments due for damaged or unreturned equipment from students totaling \$1,967,701. Management has determined that these receivables should be fully reserved in the government-wide financial statements.

The Charter School reports unavailable revenue of \$2,552,403 at June 30, 2022, consisting of \$584,702 of tuition revenue and \$1,967,701 of fees for damaged or unreturned equipment which were not collected within 90 days of the fiscal year end.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 5 - CHANGES IN CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2022, were as follows:

	Beginning Balance (Restated)	Increase	Decrease	Ending Balance
Governmental Activities				
Capital assets being depreciated:				
Building and building improvements	\$ 13,862,089	\$ -	\$ -	\$ 13,862,089
Furniture and computer equipment	1,817,468	446,493	(155,125)	2,108,836
Total assets being depreciated	<u>15,679,557</u>	<u>446,493</u>	<u>(155,125)</u>	<u>15,970,925</u>
Less accumulated depreciation for:				
Building and building improvements	1,502,088	720,123	-	2,222,211
Furniture and computer equipment	1,195,598	128,077	(155,125)	1,168,550
Total accumulated depreciation	<u>2,697,686</u>	<u>848,200</u>	<u>(155,125)</u>	<u>3,390,761</u>
TOTAL CAPITAL ASSETS BEING DEPRECIATED, NET	12,981,871	(401,707)	-	12,580,164
Right-to-use lease assets being amortized:				
Buildings	890,824	-	-	890,824
Equipment	1,314,765	25,039	1,314,765	25,039
Total lease assets being amortized	<u>2,205,589</u>	<u>25,039</u>	<u>1,314,765</u>	<u>915,863</u>
Less accumulated amortization for:				
Buildings	-	164,460	-	164,460
Equipment	-	391,448	390,614	834
Total accumulated amortization	<u>-</u>	<u>555,908</u>	<u>390,614</u>	<u>165,294</u>
Total right-to-use lease assets being amortized, net	<u>2,205,589</u>	<u>(530,869)</u>	<u>924,151</u>	<u>750,569</u>
GOVERNMENTAL ACTIVITIES, CAPITAL ASSETS, NET	<u>\$ 15,187,460</u>	<u>\$ (932,576)</u>	<u>\$ 924,151</u>	<u>\$ 13,330,733</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 5 - CHANGES IN CAPITAL ASSETS - CONTINUED

Depreciation and amortization expense was charged to functions/programs of the governmental activities of the primary government as follows:

Instruction	\$ 861,729
Instructional student support	136,094
Administrative and financial support services	191,803
Operation and maintenance of plant services	211,516
Student activities	<u>2,966</u>
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u><u>\$ 1,404,108</u></u>

NOTE 6 - LONG-TERM LIABILITIES

Leases

The Charter School has entered into lease agreements for building space and various technology equipment including copiers. The leases have various termination dates through April 2027. These leases include monthly payments of principal and interest at rates ranging from 3.25% - 3.37%.

Future lease maturities as of June 30 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 161,408	\$ 24,006	\$ 185,414
2024	170,576	18,432	189,008
2025	180,137	12,543	192,680
2026	190,098	6,326	196,424
2027	<u>84,016</u>	<u>738</u>	<u>84,754</u>
	<u><u>\$ 786,235</u></u>	<u><u>\$ 62,045</u></u>	<u><u>\$ 848,280</u></u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 6 - LONG-TERM LIABILITIES - CONTINUED

Leases - continued

Long-term liability balances and activity for the year ended June 30, 2022, are as follows:

	Beginning Balance (Restated)	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Direct borrowings	\$ 3,062,881	\$ -	\$ 3,062,881	\$ -	\$ -
Lease liabilities	2,148,903	24,587	1,387,255	786,235	161,408
Total payable	<u>5,211,784</u>	<u>24,587</u>	<u>4,450,136</u>	<u>786,235</u>	<u>161,408</u>
Compensated absences	410,792	-	1,488	409,304	-
Net pension liability	27,623,000	2,063,173	3,122,173	26,564,000	-
Net other postemployment benefit liabilities (OPEB)	<u>1,809,417</u>	<u>524,486</u>	<u>76,401</u>	<u>2,257,502</u>	<u>-</u>
Total governmental long-term liabilities	<u>\$ 35,054,993</u>	<u>\$ 2,612,246</u>	<u>\$ 7,650,198</u>	<u>\$ 30,017,041</u>	<u>\$ 161,408</u>

Payments on direct borrowings and lease liabilities are made by the general fund. Total interest paid during the year ended June 30, 2022, was \$125,379. The lease and compensated absence liabilities will be liquidated by the general fund. The net pension and PSERS OPEB Plan portion of the OPEB liability will be liquidated through future contributions to PSERS at the statutory rates; contributions will be made from the general fund. The Charter School OPEB Plan portion of the OPEB liability will be liquidated through future payments from the general fund.

During the year ended June 30, 2022, the Charter School satisfied the outstanding balance of the Tax Exempt Revenue Note Series of 2019 which is reported as a direct borrowing in the table above.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS

Employee Defined Benefit Pension Plan

General Information About the Pension Plan

Plan Description

PSERS is a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania under Title 24, Part IV of the Pennsylvania General Assembly. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2.0% 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 10 years of service.

Act 5 of 2017 (Act 5) introduced a hybrid benefit plan with two membership classes and a separate defined contribution plan for individuals who become new members on or after July 1, 2019. Act 5 created two new hybrid membership classes, Membership class T-G (Class T-G) and Membership Class T-H (Class T-H) and the separate defined contribution membership class, Membership Class DC (Class DC).

Class T-G and Class T-H members who qualify for a defined benefit normal retirement benefit must work until age 67 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 97 with a minimum 35 years of service.

Defined benefits for T-G and T-H are 1.25% or 1.00%, 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. A member's right to a defined benefit is vested in 10 years.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

General Information About the Pension Plan - continued

Benefits Provided - continued

Participants are eligible for disability retirement benefits after completion of 5 years of credited service. Such benefits are generally equal to 2.0% 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 1 year of credited service (age 65 with at least 3 years of credited service for Class T-E and Class T-F members) or who has at least 5 years of credited service (10 years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

Contributions

The contribution policy is set by state statute and requires contributions by active members and employers. The contribution rates based on qualified member compensation for virtually all members is presented below:

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

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

General Information About the Pension Plan - continued

Contributions - continued

Shared Risk Program Summary				
Membership Class	Defined Benefit (DB) Base Rate	Shared Risk Increment	Minimum	Maximum
T-E	7.50%	+/- 0.50%	5.50%	9.50%
T-F	10.30%	+/- 0.50%	8.30%	12.50%
T-G	5.50%	+/- 0.75%	2.50%	8.50%
T-H	4.50%	+/- 0.75%	1.50%	7.50%

Employer Contributions:

The Charter School's contractually required contribution rate for the fiscal year ended June 30, 2022 was 33.99% 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 Charter School were \$3,156,161 for the year ended June 30, 2022. The Charter School also contributed \$13,927 to the defined contribution plan during the year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the Charter School reported a liability of \$26,564,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2020 to June 30, 2021. The Charter School's proportion of the net pension liability was calculated utilizing the employer's one-year reported contributions as it relates to the total one-year reported contributions. At June 30, 2022, the Charter School's proportion was 0.0647%, which was an increase of 0.0086% from its proportion measured as of June 30, 2021.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

For the year ended June 30, 2022, the Charter School recognized pension expense of \$5,552,476. At June 30, 2022, the Charter School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,000	\$ 349,000
Changes of assumptions	1,288,000	-
Net difference between projected and actual investment earnings	-	4,228,000
Changes in proportion - plan level	4,590,000	-
Difference between employer contributions and proportionate share of total contributions	67,254	-
Contributions made subsequent to the measurement date	3,156,161	-
	<u>\$ 9,121,415</u>	<u>\$ 4,577,000</u>

The \$3,156,161 reported as deferred outflows of resources related to pensions resulting from Charter School contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows for the years ending June 30:

2023	\$ 1,219,071
2024	991,717
2025	534,619
2026	<u>(1,357,153)</u>
	<u>\$ 1,388,254</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

Actuarial Assumptions

The total pension liability at June 30, 2021 was determined by rolling forward the System's total pension liability at June 30, 2020 to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 7.00%, includes inflation at 2.50%.
- Salary growth - Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Mortality Improvement Scale.

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

The 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 PSERS 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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

Actuarial Assumptions - continued

The PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2021 is:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	27.0%	5.2%
Private equity	12.0%	7.3%
Fixed income	35.0%	1.8%
Commodities	10.0%	2.0%
Absolute return	8.0%	3.1%
Infrastructure/MLPs	8.0%	5.1%
Real estate	10.0%	4.7%
Cash	3.0%	0.1%
Leverage	(13.0%)	0.1%
	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

Employee Defined Benefit Pension Plan - continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

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

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

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Charter School's proportionate share of the net pension liability	\$ 34,866,000	\$ 26,564,000	\$ 19,560,000

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

At June 30, 2022, the Charter School had an accrued balance due to PSERS, including contributions related to pension and OPEB of \$798,189. This amount represents the Charter School's contractually obligated contributions for wages earned in April 2022 through June 2022.

403(b) Tax Shelter Plan

The Charter School has established a 403(b) tax shelter plan permitting the establishment of accounts for school employees to voluntarily set aside monies to supplement their retirement income. All school employees are eligible to participate.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS

Employee Defined Benefit Other Postemployment Benefit Plans

The Charter School has other postemployment benefits (OPEB) under 2 different plans: (1) a cost-sharing, multiple employer, employee defined benefit other postemployment benefits plan administered through PSERS (PSERS OPEB Plan), and (2) a single employer defined benefit healthcare plan (Charter School OPEB Plan). The Charter School’s aggregate net OPEB liability and deferred outflows and inflows of resources related to OPEB at June 30, 2022 are as follows:

Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
PSERS OPEB Plan	\$ 1,534,000	\$ 650,826	\$ 20,000
Charter School OPEB Plan	<u>723,502</u>	<u>101,702</u>	<u>254,262</u>
Total	<u><u>\$ 2,257,502</u></u>	<u><u>\$ 752,528</u></u>	<u><u>\$ 274,262</u></u>

PSERS OPEB Plan

General Information About the PSERS OPEB Plan

Health Insurance Premium Assistance Program

PSERS (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, 2021, there were no assumed future benefit increases to participating eligible retirees.

Premium Assistance Eligibility Criteria

Retirees of the System can participate in the Premium Assistance Program if they 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 Health Option Program or employer-sponsored health insurance program.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

General Information About the PSERS OPEB Plan - continued

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, 2021, there were no assumed future benefit increases to participating eligible retirees.

Contributions

The contribution policy is set by state statute. A portion of each employer's contribution is set aside for premium assistance. The Charter School's contractually required contribution rate for the fiscal year ended June 30, 2022, was 0.80% 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 Charter School were \$74,826 for the year ended June 30, 2022.

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

At June 30, 2022, the Charter School reported a liability of \$1,534,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, 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, 2020 to June 30, 2021. The Charter School's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2022, the Charter School's proportion was 0.0647% which was an increase of 0.0087% from its proportion measured as of June 30, 2021.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

For the year ended June 30, 2022, the Charter School recognized OPEB expense of \$194,401. At June 30, 2022, the Charter School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Difference between expected and actual experience	\$ 14,000	\$ -
Changes of assumptions	163,000	20,000
Net difference between projected and actual investment earnings	3,000	-
Changes in proportion	396,000	-
Contributions made subsequent to the measurement date	<u>74,826</u>	<u>-</u>
	<u>\$ 650,826</u>	<u>\$ 20,000</u>

The \$74,826 reported as deferred outflows of resources related to OPEB resulting from Charter School contributions made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows for the years ending June 30:

2023	\$ 127,000
2024	126,000
2025	113,000
2026	82,000
2027	62,000
Thereafter	<u>46,000</u>
	<u>\$ 556,000</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Actuarial Assumptions

The total OPEB liability as of June 30, 2021, was determined by rolling forward the System's total OPEB liability as of June 30, 2020 to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 2.18% - S&P 20 Year Municipal Bond Rate.
- Salary growth - Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% 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 a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.
- Participation rate:
 - Eligible retirees will elect to participate pre-age 65 at 50%
 - Eligible retirees will elect to participate post-age 65 at 70%

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2015.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2019 determined the employer contribution rate for fiscal year 2021.
- 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 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.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Actuarial Assumptions - continued

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

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS 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.

The PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2021 is:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	79.8%	0.1%
US Core fixed income	17.5%	0.7%
Non-US developed fixed	2.7%	(0.3%)
	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 2.18%. 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 2.18% which represents the S&P 20-year Municipal Bond Rate at June 30, 2021, was applied to all projected benefit payments to measure the total OPEB liability.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Sensitivity of the Charter School's Proportionate Share of the Net OPEB Liability to Changes 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, 2021, 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, 2021, 93,392 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2021, 611 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 in the next section.

The following presents the Charter School's proportionate share of the net OPEB liability for the June 30, 2021 measurement date, calculated using current Healthcare cost trends as well as what the Charter School's proportionate share of the net OPEB liability would be if the health cost trends were one-percentage point lower or one-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Charter School's proportionate share of the net OPEB liability	\$ 1,534,000	\$ 1,534,000	\$ 1,535,000

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

The following presents the net OPEB liability, calculated using the discount rate of 2.18%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (1.18%) or one-percentage point higher (3.18%) than the current rate:

	<u>1% Decrease 1.18%</u>	<u>Current Discount Rate 2.18%</u>	<u>1% Increase 3.18%</u>
Charter School's proportionate share of the net OPEB liability	\$ 1,761,000	\$ 1,534,000	\$ 1,348,000

.OPEB Plan Fiduciary Net Position

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

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

PSERS OPEB Plan - continued

PSERS OPEB Plan Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB - continued

Payables Related to the Plan

At June 30, 2022, the Charter School had an accrued balance due to PSERS of \$798,189 including balances related to pension and OPEB. This amount represents the Charter School’s contractually obligated contributions for wages earned in April 2022 through June 2022.

Charter School OPEB Plan

General Information About the Charter School OPEB Plan

Plan Description

21st Century Cyber Charter School administers a single-employer defined benefit healthcare plan (the OPEB Plan). The Charter School OPEB Plan provides medical, prescription drug, dental, vision, and life insurance for eligible retirees through the Charter School’s health insurance plan, which covers both active and retired members. Benefit provisions are established by the Charter School. The OPEB Plan does not issue a publicly available financial report and no assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board Statement No. 75 to pay related benefits.

Benefits Provided

The Charter School classifies employees in the following categories: CEO/Director, Administrators, and Project Staffing. Contribution requirements are established by the Charter School. Below is a summary of the postemployment benefits provided to each of these groups:

CEO/Director

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements of PSERS Retirement with 10 years of service with 21CCCS	<p><u>Coverage</u> Medical, Prescription Drug, Dental, and Vision Insurance</p> <p><u>Premium Sharing</u> The Board will pay the costs of medical, prescription drug, vision and dental for the CEO/Director and spouse.</p> <p><u>Dependents</u> Spouse included</p>	Member and spouse coverage is provided until the earlier of Member attaining age 65 or Member Medicare Age.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Administrators

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or PSERS Retirement with 10 to 19 years of service with 21CCCS	<p><u>Coverage</u> Medical, Prescription Drug, Dental, Vision, and Life Insurance</p> <p><u>Premium Sharing</u> The maximum life insurance provided to a retiree is 2.5 times annual base salary prior to retirement up to a maximum coverage amount of \$350,000. The Charter School will pay ½ the cost of premium for the group term life insurance.</p> <p>If the Retiree is eligible for PSERS retirement with at least 10 years of service with the Charter School, the Charter School will provide a subsidy for one year of medical, prescription drug, dental and vision coverage for every 2 years of service with the school, up to a maximum of 7 years. Retiree will provide payment equal to the premium determined for the purpose of COBRA for dental and vision coverage. For medical and prescription drug premiums, the Charter School's contribution level will be the same dollar amount contributed in the retiree's last year of employment. Retiree must pay the active employee cost share amount at retirement as well as any increases in premium.</p> <p><u>Dependents</u> Spouse and Family included</p>	<p>Member coverage is provided until the later of a) the expiration of the Charter School's subsidy or b) Member Medicare age.</p> <p>Spousal coverage is provided until the later of a) expiration of the Charter School's subsidy or b) earlier of Member Medicare age or Spouse Medicare age.</p> <p>Life insurance is provided until the member age 65.</p>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Administrators - continued

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or PSERS Retirement with 20 or more years of service with 21CCCS	<p><u>Coverage</u> Medical, Prescription Drug, Dental, Vision, and Life Insurance</p> <p><u>Premium Sharing</u> The maximum life insurance provided to a retiree is 2.5 times annual base salary prior to retirement up to a maximum coverage amount of \$350,000. The Charter School will pay ½ the cost of premium for the group term life insurance.</p> <p>If the Retiree is eligible for PSERS retirement with at least 10 years of service with the Charter School, the Charter School will provide a subsidy for one year of medical, prescription drug, dental and vision coverage for every 2 years of service with the school, up to a maximum of 7 years. Retiree will provide payment equal to the premium determined for the purpose of COBRA for dental and vision coverage. For medical and prescription drug premiums, the Retiree must pay the greater of the PSERS Supplement or the active employee cost share amount. Upon the expiration of the subsidy, if the Retiree qualifies for Act 110/43, the Retiree may continue coverage by providing payment equal to the premium determined for the purpose of COBRA until Medicare age. If the Retiree does not qualify for Act 110/43 upon the expiration of the subsidy, the Retiree cannot continue coverage. If a retiree does not qualify for the Charter School subsidy but qualifies for Act 110/43, the Retiree may continue coverage until Medicare age by paying the COBRA premium.</p> <p><u>Dependents</u> Spouse and Family included</p>	<p>Member coverage is provided until the later of a) the expiration of the Charter School’s subsidy or b) Member Medicare age.</p> <p>Spousal coverage is provided until the later of a) expiration of the Charter School’s subsidy or b) earlier of Member Medicare age or Spouse Medicare age.</p> <p>Life insurance is provided until the member age 65.</p>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

Project Staffing

<i>ELIGIBILITY</i>	<i>COVERAGE AND PREMIUM SHARING</i>	<i>DURATION</i>
Act 110/43 requirements or 20 years of service with 21CCCS	Act 110/43	Act 110/43

Act 110/43 Eligibility: All employees are eligible for this benefit upon retirement with 30 years of PSERS service or upon superannuation retirement.

Act 110/43 Coverage and Premium Sharing: Retired employees are allowed to continue coverage for themselves and their dependents in the employer's group health plan until the retired employee reaches Medicare age. In order to obtain coverage, retired employees must provide payment equal to the premium determined for the purpose of COBRA.

PSERS Supplement: A retiree may receive a \$100 monthly medical reimbursement from PSERS if he or she meets one of the following qualifications at retirement:

- 1) 24.5 years of PSERS service.
- 2) Upon superannuation retirement with at least 15 years of PSERS service.

PSERS Retirement:

- 1) Pension Class T-C or T-D: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 62 with 5 years of PSERS service or b) PSERS superannuation retirement upon reaching age 60 with 30 years of PSERS service, age 62 with 1 year of PSERS service, or 35 years of PSERS service regardless of age. In general, these pension classes apply to individuals who were members of PSERS prior to July 1, 2011.
- 2) Pension Class T-E or T-F: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 65 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 65 with 3 years of PSERS service or upon attainment of a total combination of age plus service equal to or greater than 92 with a minimum of 35 years of PSERS service. In general, these pension classes apply to individuals who became members of PSERS on or after July 1, 2011 and prior to July 1, 2019.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

General Information About the Charter School OPEB Plan - continued

Benefits Provided - continued

- 3) Pension Class T-G: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 67 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS service or upon attainment of a total combination of age plus service equal to or greater than 97 with a minimum of 35 years of PSERS service. In general, this pension class applies to individuals who became members of PSERS on or after July 1, 2019.
- 4) Pension Class T-H: An employee is eligible for PSERS retirement if he (or she) is eligible for either: a) PSERS early retirement while under 67 with 10 years of PSERS service or b) PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS. In general, this pension class applies to individuals who became members of PSERS on or after July 1, 2019.
- 5) All individuals except those in Pension Class T-G are eligible for a special early retirement upon reaching age 55 with 25 years of PSERS service. Individuals in Pension Class T-G are eligible for a special early retirement upon reaching age 57 with 25 years of PSERS service.

Coordination with Medicare: If a participant carries benefits beyond Medicare eligibility, the participant will be required to enroll in Medicare and switch to the PC 65 plan. Medicare will be the primary payer.

Employees Covered by Benefit Terms

At July 1, 2020, the date of the most recent actuary valuation, the following employees were covered by the benefit terms:

Active participants	147
Vested former participants	-
Retired participants	-
	<hr/>
Total	147
	<hr/> <hr/>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

OPEB Liability

Actuarial Assumptions and Other Inputs

The total OPEB liability as of July 1, 2021, was determined by rolling forward the Charter School's total OPEB liability as of July 1, 2020 to July 1, 2021, using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

- Actuarial cost method - Entry Age Normal.
- Salary increases - 2.50% cost of living adjustment, 1% real wage growth, and for teachers and administrators a merit increase which varies by age from 2.75% to 0%.
- Discount rate - 2.28% - based on the Standard & Poor's Municipal Bond 20 Year High Grade Rate Index at July 1, 2021.
- Mortality rates - Separate rates are assumed preretirement and postretirement using the rates assumed in the PSERS defined benefit pension plan actuarial valuation. Incorporated into the table are rates projected generationally by the Buck Modified 2016 projection scale to reflect mortality improvement.
- Healthcare cost trend rates - 5.5% in 2020 through 2023. Rates gradually decrease from 5.4% in 2024 to 4.0% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.
- Participation rates - 100% of administrators and 40% of project staff are assumed to elect coverage.

The actuarial assumptions were selected using input from the Charter School based on actual experience.

Changes in the Total OPEB Liability

Balance at June 30, 2021	<u>\$ 599,417</u>
Changes for the year:	
Service cost	143,341
Interest	13,815
Changes of assumptions or other inputs	<u>(33,071)</u>
Net changes	<u>124,085</u>
Balance at June 30, 2022	<u><u>\$ 723,502</u></u>

Changes of assumptions or other inputs reflect the following changes: (1) the discount rate changed from 1.86% to 2.28%.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

Changes in the Total OPEB Liability - continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Charter School, as well as what the Charter School's total OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (1.28 %) or one-percentage point higher (3.28%) than the current discount rate:

	<u>1% Decrease (1.28%)</u>	<u>Current Discount Rate (2.28%)</u>	<u>1% Increase (3.28%)</u>
OPEB Plan - Total OPEB liability	\$ 804,063	\$ 723,502	\$ 649,258

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents total OPEB liability of the Charter School, as well as what the Charter School's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one-percentage point lower or one-percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
OPEB Plan - Total OPEB liability	\$ 595,650	\$ 723,502	\$ 882,337

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

Charter School OPEB Plan - continued

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

For the year ended June 30, 2022, the Charter School recognized OPEB expense of \$148,512. At June 30, 2022, the Charter School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Difference between expected and actual experience	\$ -	\$ 203,314
Changes of assumptions	100,044	50,948
Benefit payments subsequent to the measurement date	<u>1,658</u>	<u>-</u>
	<u>\$ 101,702</u>	<u>\$ 254,262</u>

The \$1,658 reported as deferred outflows of resources related to OPEB resulting from benefit payments made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows for the years ending June 30:

2023	\$ (8,644)
2024	(8,644)
2025	(8,644)
2026	(8,644)
2027	(8,644)
Thereafter	<u>(110,998)</u>
Total	<u>\$ (154,218)</u>

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 9 - RISK MANAGEMENT

The Charter School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs except for unemployment compensation, for which the Charter School retains risk of loss. For insured programs, there were no significant reductions in insurance coverages for the 2021/2022 school year. Settlement amounts have not exceeded insurance coverage for the current year and three prior years.

NOTE 10 - FUND BALANCE

Details of the Charter School's governmental fund balance reporting and policy can be found in Note 1, *Summary of Significant Accounting Policies*. Fund balance classifications for the year ended June 30, 2022, were as follows:

Nonspendable:		
Prepaid expenditures	\$	9,847
Committed:		
Future capital projects		6,555,891
Technology initiatives		3,555,000
New initiatives fund		3,353,095
Program contingency fund		420,000
Assigned:		
PSERS retirement rate increases		241,661
Health insurance rate increases		131,697
Unassigned		<u>4,314,142</u>
Total fund balances	\$	<u>18,581,333</u>

The commitments and assignments were authorized by the board of trustees' motion to set aside resources to fund the commitments noted above.

21st CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE 11 - NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has issued the following standards which have not yet been implemented:

- Statement No. 96, *Subscription-Based IT Arrangements* - This statement establishes guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. This statement is effective for the Charter School's fiscal year ending June 30, 2023.
- Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of Statement No. 62* - The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.
- Statement No. 101, *Compensated Absences* - The primary objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

The Charter School has not yet completed the analysis necessary to determine the actual financial statement impact of these new pronouncements.

REQUIRED SUPPLEMENTARY INFORMATION

21ST CENTURY CYBER CHARTER SCHOOL

**BUDGETARY COMPARISON SCHEDULE FOR THE
GENERAL FUND**

For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Local sources	\$ 23,608,019	\$ 23,608,019	\$ 25,978,880	\$ 2,370,861
State sources	51,248	51,248	69,556	18,308
TOTAL REVENUES	23,659,267	23,659,267	26,048,436	2,389,169
EXPENDITURES				
INSTRUCTIONAL SERVICES:				
Regular programs - elementary/secondary	10,616,591	10,415,527	8,640,997	1,774,530
Special programs - elementary/secondary	2,773,395	2,896,950	2,627,176	269,774
Vocational education	-	67,000	54,011	12,989
Other instructional programs - elementary/secondary	198,080	198,430	225,719	(27,289)
Higher education programs for secondary students	-	1,800	2,531	(731)
TOTAL INSTRUCTIONAL SERVICES	13,588,066	13,579,707	11,550,434	2,029,273
SUPPORT SERVICES:				
Students	1,809,339	1,807,651	1,251,328	556,323
Instructional staff	1,972,465	2,020,578	1,841,482	179,096
Administration	2,165,117	2,160,270	2,381,588	(221,318)
Pupil health	260,458	260,458	244,406	16,052
Business services	822,303	822,303	871,887	(49,584)
Operation and maintenance of plant	1,286,834	1,283,901	1,133,416	150,485
Student transportation services	-	1,967	1,967	-
Central	1,353,603	1,358,692	1,449,800	(91,108)
TOTAL SUPPORT SERVICES	9,670,119	9,715,820	9,175,874	539,946
OPERATION OF NONINSTRUCTIONAL SERVICES:				
Student activities	184,823	147,481	72,719	74,762
DEBT SERVICE PAYMENTS	216,259	216,259	4,575,515	(4,359,256)
TOTAL EXPENDITURES	23,659,267	23,659,267	25,374,542	(1,715,275)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	673,894	673,894
OTHER FINANCING SOURCES				
Proceeds from lease issuance	-	-	24,587	24,587
Proceeds from sale of fixed assets	-	-	30,447	(30,447)
TOTAL OTHER FINANCING SOURCES	-	-	55,034	(5,860)
REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	728,928	\$ 668,034
FUND BALANCE - BEGINNING OF YEAR			17,852,405	
FUND BALANCE - END OF YEAR			\$ 18,581,333	

See note to required supplementary information.

21st CENTURY CYBER CHARTER SCHOOL

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2022

BUDGETARY DATA

The budget for the general fund is adopted on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the PDE 2028 when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all 2021/2022 budget transfers.

Excess of Expenditures Over Appropriations in Individual Funds

For the year ended June 30, 2022, the General Fund had an excess of expenditures over appropriations of \$1,715,275. The Charter School used revenue in excess of budget to satisfy the excess expenditures.

Budgetary Compliance

The Charter School's only legally adopted budget is for the General Fund. All budgetary transfers were made within the last nine months of the fiscal year. The Charter School cancels all purchase orders open at year end; therefore, it does not have any outstanding encumbrances at June 30, 2022. In addition, the Charter School includes a portion of the prior year's fund balance represented by unappropriated liquid assets remaining in the fund as budgeted revenue in the succeeding year. The results of operations on a GAAP basis do not recognize the fund balance allocation as revenue as it represents prior period's excess of revenues over expenditures.

21ST CENTURY CYBER CHARTER SCHOOL

**SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AND RELATED RATIOS - PENSION PLAN**

LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Charter School's proportion of the collective net pension liability	0.0647%	0.0561%	0.0523%	0.0474%	0.0388%	0.0313%	0.0296%	0.0309%	0.0279%
Charter School's proportionate share of the collective net pension liability	\$ 26,564,000	\$ 27,623,000	\$ 24,467,000	\$ 22,754,000	\$ 19,163,000	\$ 15,511,000	\$ 12,822,000	\$ 12,230,000	\$ 11,422,000
Charter School's covered payroll	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336
Charter School's proportionate share of the net pension liability as a percentage of its covered payroll	289.42%	351.74%	338.93%	356.43%	370.61%	382.06%	337.14%	310.59%	319.02%
Plan fiduciary net position as a percentage of the total pension liability	63.67%	54.32%	55.66%	54.00%	51.84%	50.14%	54.36%	57.24%	54.50%

The Charter School's covered payroll noted above is as of the measurement date of the net pension liability, which is one year prior to the fiscal year end.

NOTES TO SCHEDULE

Changes in benefit terms

With the passage of Act 5 on June 12, 2017, class T-E & 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, 2021

- The Discount Rate decreased from 7.25% to 7.00%. The inflation assumption was decreased from 2.75% to 2.50%. Payroll growth assumption decreased from 3.50% to 3.25%.
- Salary growth changed from an effective average of 5.00%, which was comprised of inflation of 2.75%, real wage growth and for merit or seniority increases of 2.25%, to an effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were modified from the RP-2014 Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020.
- For disabled annuitants the rates were modified from the RP-2014 Mortality Tables for Males and Females to Pub-2010 Disability Mortality Non-Safety Headcount Weighted table, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020.

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.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOL CONTRIBUTIONS - PENSION PLAN

LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 3,156,161	\$ 3,122,173	\$ 2,639,914	\$ 2,367,496	\$ 2,042,783	\$ 1,521,325	\$ 1,040,962	\$ 824,109	\$ 630,616	\$ 410,841
Contributions in relation to the contractually required contribution	3,156,161	3,122,173	2,639,914	2,367,496	2,042,783	1,521,325	1,040,962	824,109	630,616	410,841
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School's covered payroll	\$ 9,237,629	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336
Contributions as a percentage of covered payroll	34.17%	34.02%	33.62%	32.80%	32.00%	29.42%	25.64%	21.67%	16.02%	11.47%

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
AND RELATED RATIOS - PSERS OPEB PLAN

LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017
Charter School's proportion of the collective net PSERS OPEB liability	0.0647%	0.0560%	0.0523%	0.0474%	0.0388%	0.0313%
Charter School's proportionate share of the collective net PSERS OPEB liability	\$ 1,534,000	\$ 1,210,000	\$ 1,112,000	\$ 988,000	\$ 791,000	\$ 674,000
Charter School's covered payroll	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874
Charter School's proportionate share of the net PSERS OPEB liability as a percentage of its covered payroll	16.71%	15.41%	15.40%	15.48%	15.30%	16.60%
Plan fiduciary net position as a percentage of the total PSERS OPEB liability	5.30%	5.69%	5.56%	5.56%	5.73%	5.47%

The Charter School's covered payroll noted above is as of the measurement date of the net PSERS OPEB liability, which is one year prior to the fiscal year end.

NOTES TO SCHEDULE

Changes in benefit terms

None.

Changes in assumptions used in measurement of the Total OPEB Liability beginning June 30, 2021

- The Discount Rate decreased from 2.66% to 2.18%. The inflation assumption was decreased from 2.75% to 2.50%. Payroll growth assumption decreased from 3.50% to 3.25%.
- Salary growth changed from an effective average of 5.00%, which was comprised of inflation of 2.75%, real wage growth and for merit or seniority increases of 2.25%, to an effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were modified from the RP-2014 Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020.
- For disabled annuitants the rates were modified from the RP-2014 Mortality Tables for Males and Females to Pub-2010 Disability Mortality Non-Safety Headcount Weighted table, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020.

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 2.50%, 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.

For each year presented, the discount rate is updated using the S&P 20-year Municipal Bond Rate.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

21st CENTURY CYBER CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOL CONTRIBUTIONS - PSERS OPEB PLAN

LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 74,826	\$ 76,401	\$ 66,473	\$ 60,277	\$ 53,419	\$ 43,243	\$ 34,976	\$ 36,180	\$ 36,655	\$ 30,724
Contributions in relation to the contractually required contribution	74,826	76,401	66,473	60,277	53,419	43,243	34,976	36,180	36,655	30,724
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School's covered payroll	\$ 9,237,629	\$ 9,178,274	\$ 7,853,279	\$ 7,218,830	\$ 6,383,878	\$ 5,170,698	\$ 4,059,874	\$ 3,803,141	\$ 3,937,654	\$ 3,580,336
Contributions as a percentage of covered payroll	0.81%	0.83%	0.85%	0.83%	0.84%	0.84%	0.86%	0.95%	0.93%	0.86%

21st CENTURY CYBER CHARTER SCHOOL

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS -
CHARTER SCHOOL OPEB PLAN**

LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018
Total OPEB Liability:					
Service cost	\$ 143,341	\$ 108,992	\$ 109,307	\$ 91,917	\$ 87,681
Interest	13,815	20,069	14,804	15,855	9,773
Changes of benefit terms	-	-	-	(4,651)	-
Differences between expected and actual experience	-	(112,678)	-	(125,220)	-
Changes of assumptions	(33,071)	96,434	(21,252)	(1,528)	16,559
Benefit payments	-	(3,716)	-	(7,737)	-
Net change in total OPEB liability	124,085	109,101	102,859	(31,364)	114,013
Total OPEB liability, beginning	599,417	490,316	387,457	418,821	304,808
Total OPEB liability, ending	\$ 723,502	\$ 599,417	\$ 490,316	\$ 387,457	\$ 418,821
Covered Employee Payroll	\$ 8,744,575	\$ 8,744,575	\$ 7,304,223	\$ 7,304,223	\$ 4,834,351
Total OPEB Liability as a Percentage of Covered Employee Payroll	8.27%	6.85%	6.71%	5.30%	8.66%

NOTES TO SCHEDULE

Changes of Benefit Terms

None.

Changes of Assumptions

Significant changes in assumptions for the July 1, 2021 measurement date are as follows:

- The discount rate changed from 1.86% to 2.28%.

Significant changes in assumptions for prior measurement dates are as follows:

- The discount rate was updated each year based on the S&P Municipal Bond 20-year High Grade Index
- The healthcare cost trend assumption was updated each year

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for only those years available is shown.

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

**To the Board of Trustees
21st Century Cyber Charter School
West Chester, Pennsylvania**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the 21st Century Cyber Charter School, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the 21st Century Cyber Charter School's basic financial statements and have issued our report thereon dated December 13, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 21st Century Cyber Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the 21st Century Cyber Charter School's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 21st Century Cyber Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Herbein + Company, Inc.

Reading, Pennsylvania
December 13, 2022