

Staff No.	Name of Employee	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmnt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	ALEXIS, MARIA	YES	Instructional II Biology 7-12 (8405) Instructional III Environmental Educ PK-12 (4820)	6-8	Science 8	1463	100	0
2	ALGEO, REBECCA	YES	Instructional I Health & Physical Educ PK-12 (4805)	6-12	Health & PE	1463	100	0
3	BINKLEY, PATRICIA	YES	Instructional II Mathematics 7-12 (6800)	9-12	Adjunct Teacher	260	100	0
4	BLOOMER, MEGHAN	YES	Instructional I Mathematics 7-12 (6800)	6-12	Adjunct Teacher	380	100	0
5	BOOTH, TIMOTHY	YES	Instructional II English 7-12 (3230) Instructional II Mathematics 7-12 (6800)	7-12	AP Statistics, Pre-Calculus, Consumer Math	1463	100	0
6	BRIGHT, MORGAN	YES	Educational Specialist I Elementary & Secondary School Counselor PK-12 (1839)	6-8	Guidance 6, 7, 8	1463	100	0
7	BUGAY, JOHN	YES	Instructional II Physics 7-12 (8470) Instructional II General Science 7-12 (8450) Instructional II Mathematics 7-12 (6800) Instructional II Biology 7-12 (8405)	9-12	Physical Science, Physics, Intro to Science Principles, Fundamentals of Science	1613	100	0
8	BURPOE, JENNIFER	YES	Instructional III Elementary K-6 (2810) Instructional II English 7-12 (3230) Instructional II Social Studies 7-12 (8875)	6-12	Ancient History through Modern Times	1463	100	0
9	CARLINO, LAURA	YES	Instructional II Biology 7-12 (8405), Chemistry 7-12 (8420), Mathematics 7-12 (6800)	9-12	Adjunct Teacher	80	100	0
10	CHAMBERLAIN, SUSAN	YES	Instructional II English 7-12 (3230)	9-12	Elements of Drama & Theater, Elements of Language, AP English Literature & Composition	1463	100	0
11	CHICCHI, KIMBERLY	YES	Instructional II English 7-12 (3230), Social Studies 7-12 (8875), Special Education 7-12 (9227), Bus-Computer-Info Tech PK-12 (1603)	9-12	Adjunct Teacher	80	100	0
12	CHU, PEICHENG	YES	Instructional III Mid-Level Mathematics 6-9 (2860) Instructional III Chinese PK-12 (4405) Instructional II German PK-12 (4420) Instructional II Safety Ed/Driver Ed 7-12 (5215)	9-12	Drivers Ed., Keyboarding, Study Skills, German I & II, Mandarin Chinese I & II	1950	100	0
13	COOKE, ASHLEY	YES	Educational Specialist I Elementary School Counselor K-6 (1836) Educational Specialist I Secondary School Counselor 7-12 (1837)	9-12	School Counselor, Career & College Readiness	1950	100	0
14	COPENHAVER, ALEX	YES	Instructional I Mathematics 7-12 (6800)	9-12	Geometry, Algebra Concepts, Algebra II, Fundamentals of Math	1245	100	0
15	COTE, BRIAN	YES	Administrative Principal PK-12 (1115) Instructional II Elementary K-6 (2810)	6-12	Interim CEO, Director of Curriculum, Instruction & Assessment	1950	100	0
16	CRONIN, ROBERT	YES	Instructional I Biology 7-12 (8405) Instructional I Environmental Educ PK-12 (4820)	9-12	Biology, Genetics	1463	100	0
17	CURCIO, VAUGHN	YES	Instructional I Mathematics 7-12 (6800)	9-12	Consumer Math, Pre Calculus	1463	100	0
18	DALY, ANNE	YES	Instructional III Elementary K-6 (2810) Instructional III Special Education PK-12 (9225)	9-12	Special Education, General Intensive Reading	1463	100	0
19	DAY, AUBREY	YES	Instructional II English 7-12 (3230) , Bus-Computer-Info Tech PK-12 (1603)	9-12	ISD Tech Developer	1950	100	0
20	DELANEY, CATHLEEN	YES	Instructional I Social Studies 7-12 (8875)	9-12	World Geography, American History II, US Government	938	100	0
21	DELILLO, KALYN	YES	Instructional I English 7-12 (3230)	9-12	Business Communications, Fundamentals of English, English Literature	1463	100	0
22	DERITA, JACALYN	YES	Instructional I General Science 7-12 (8450), Earth & Space (8440)	8	Science 8	1463	100	0
23	DEVEY, JENNIFER	YES	Instructional I Elementary K-6 (2810), Early Childhood N-3, Mid Level Citizenship 6-9, Mid-Level English 6-9, Special Education PK-12	9-12	English Composition	878	100	0
24	DICKINSON, MARK	YES	Instructional II Social Studies 7-12 (8875)	7-12	Work Study, Sociology, World Geography, AP US History	1463	100	0

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25	DIMARCELLA, DANIEL	YES	Instructional II Chemistry 7-12 (8420), Earth & Space (8440)	9-12	Astronomy, Chemistry	300	100	0
26	DONNELLY, BRIAN	YES	Instructional I Social Studies 7-12 (8875) , Educational Specialist I Inst Technology Specialist PK-12 (1825)	6-12	Content Developer	1950	100	0
27	DOUGLAS, ITASHA	YES	Instructional II Social Studies 7-12 (8875), Spanish PK-12 (4490), Program Specialist English as a Second Language (ESL) PK-12 (4499)	9-12	Adjunct Teacher	200	100	0
28	DOUGLAS, LAUREN	YES	Instructional II Biology 7-12 (8405)	9-12	Introduction to Anatomy and Physiology, Fundamentals of Science, Biology	1463	100	0
29	DRISCOLL, JAMES	YES	Instructional I Social Studies 7-12 (8875)	10-12	Psychology, Fundamentals of Government, Sociology	1463	100	0
30	DULANEY, MELISSA	YES	Instructional I Communications 7-12 (3200) Instructional I English 7-12 (3230)	7-12	English Adjunct	100	100	0
31	DUFFY, VICTORIA	YES	Instructional I Communications 7-12 (3200)	9-12	Graphic Novel Seminar, Creative Writing, Fundamentals of English, American Literature	1463	100	0
32	EIFE, KIM	YES	Instructional II Chemistry 7-12 (8420), Biology 7-12 (8405)	9-12	Adjunct Teacher	260	100	0
33	ELDER, LAURA	YES	Supervisory Supvr Curriculum & Inst PK-12 (2915) Instructional II Citizenship 7-12 (8825) Instructional II Mid-Level Citiz. Ed 6-9 (2870) Instructional II Social Studies 7-12 (8875) Instructional II English 7-12 (3230)	9-12	American History II, AP US History	1463	100	0
34	ELLSWORTH, AMY	YES	Instructional I Mathematics 7-12 (6800)	9-12	Calculus College Prep, Geometry, AP Calculus, Geometry College Prep	1463	100	0
35	ESPOSITO, JENNIFER	YES	Instructional I English 7-12 (3230)	7	Language Arts 7	1253	100	0
36	FARRELL, KRISTI	YES	Instructional I Mathematics 7-12 (6800)	7	Math 7	1463	100	0
37	FAUST, CORY	YES	Educational Specialist II Secondary School Counselor 7-12 (1837)	6-8	Math	848	100	0
38	FECIK, JUSTINE	YES	Instructional II Special Education PK-12 (9225), Elementary K-6 (2810), Educational Specialist I Elementary School Counselor K-6 (1836), Educational Specialist I Secondary School Counselor 7-12 (1837)	6-12	Part Time Special Education	520	100	0
39	FINNERTY, ERIN	YES	Instructional I Family-Consumer Sci PK-12 (5600), Instructional I Elementary K-6 (2810)	9-12	Adjunct Teacher	380	100	0
40	FILOLO-MILLER, JENNIFER	YES	Instructional II English 7-12 (3230) Instructional II Reading Specialist PK-12 (7650)	9-12	American Literature	1463	100	0
41	FIORE, DEVON	YES	Educational Specialist II Secondary School Counselor 7-12 (1837), Elementary School Counselor K-6 (1836), Administrative I Principal PK-12 (1115)	9-12	School Counselor, Career Readiness	1073	100	0
42	FRANK, MONICA	YES	Instructional I Elementary K-6 (2810) Instructional I Mid-Level Citiz. Ed 6-9 (2870) Instructional I Mid-Level Mathematics 6-9 (2860) Instructional I Mid-Level Science 6-9 (2880) Instructional I Family-Consumer Sci PK-12 (5600) Administrative II Principal PK-12 (1115)	9-12	HS Principal	1950	100	0
43	FREETH, JENA	YES	Instructional I Grades 4-8 (All subjects 4-6 English Language Arts and Reading 7-8) (3100) Instructional I Grades 4-8 (All subjects 4-6 Mathematics 7-8) (3100)	6	Mathematics 6	1463	100	0
44	FRIEDMAN, AMANDA	YES	Instructional II Spanish PK-12 (4490)	9-12	Adjunct Teacher	380	100	0
45	FURRER, AUBREE	YES	Instructional I English 7-12 (3230) Instructional I Special Education 7-12 (9227)	6-8	Special Education Teacher, Language Arts 6-	1343	100	0

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46	GALETTE, STEVEN	YES	Instructional II Health & Physical Educ PK-12 (4805)	9-12	Health & PE, Off Campus PE	1463	100	0
47	GALICZYNSKI, SEAN	YES	Educational Specialist I Elementary & Secondary School Counselor PK-12 (1839)	6-7	School Counselor, Guidance 6-7	1718	100	0
48	GELLER, KIMBERLY	YES	Instructional I Art PK-12 (1405) Instructional I Mid-Level Mathematics 6-9 (2860)	6-12	Drawing, Art I & II, Intro to Photography, Watercolors	1103	100	0
49	GIAGNACOVA, NANCY	YES	Instructional I Elementary K-6 (2810) Letter of Eligibility Superintendent PK-12 (1150) Supervisory Supvr Special Education PK-12 (9215) Supervisory Supvr Curriculum & Inst PK-12 (2915)	6-12	Director of Special Education	1463	100	0
50	GIBB, DARREN	YES	Instructional I Social Studies 7-12 (8875), Instructional I Mid-Level Mathematics 6-9 (2860)	6-8	Ancient History through Modern Times	1463	100	0
51	GIBSON, EMILY	YES	Instructional II Communications 7-12 (3200) Instructional II English 7-12 (3230) Instructional II Family-Consumer Sci PK-12 (5600)	9-12	English Composition	1463	100	0
52	GRAHAM, JANE	YES	Instructional II Biology 7-12 (8405)	9-12	Environmental Science, Intro to Science Principles	443	100	0
53	GRECO, ESTELLA	YES	Exceptional Case Special Education 7-12 (9227) Private School - Teacher Nursery/Kindergarten N-K (12833) Instructional I Grades 4-8 (All subjects 4-6 English Language Arts and Reading 7-8) (3100) Instructional I Special Education PK-8 (9226)	6-9	Special Education, Progress Monitoring 9 (Math, Reading, Writing), General ELA 6, 7, 8	1463	100	0
54	GRIFFIN, KATELYN	YES	Instructional I English 7-12 (3230) Instructional I Grades 4-8 (All subjects 4-6 English Language Arts and Reading 7-8) (3100)	8	Language Arts 8	1463	100	0
55	GROBMAN, JODI	YES	Instructional II Mathematics 7-12 (6800) Instructional II Social Studies 7-12 (8875)	9-12	Algebra Concepts, Algebra II	1463	100	0
56	GROH STEFFY, CATHY	YES	Instructional II Mentally Retarded K-12 (9220), Reading Specialist PK-12 (7650), Elementary K-6 (2810)	6-12	Part Time Special Education	520	100	0
57	HAMMOND, JESSICA	YES	Instructional II English 7-12 (3230)	9-12	English Literature	1463	100	0
58	HARTZMAN, CHELSEA	YES	Instructional I Mathematics 7-12 (6800)	6-8	Mathematics 6-8	107	100	0
59	HELENIAK, DANA	YES	Instructional II Mathematics 7-12 (6800)	9-12	Intro to Statistics, AP Statistics, Algebra II	1463	100	0
60	HENNESSY, TREY	YES	Instructional I Social Studies 7-12 (8875)	6-8	American History I	1463	100	0
61	HERTZOG, AMY	YES	Instructional II English 7-12 (3230)	9-12	English Composition	1253	100	0
62	HOFF, GRETCHEN	YES	Instructional II Ment and/or Phys Handicapped K-12 (9235), Elementary K-6 (2810), Family-Consumer Sci PK-12 (5600)	6-12	Special Education	53	100	0
63	HUGGINS, MICHAEL	YES	Instructional I Mathematics 7-12 (6800)	9-12	Fundamentals of Math, Algebra I	1463	100	0
64	HUGHES, LAUREN	YES	Instructional II Social Studies 7-12 (8875)	9-12	AP Human Geography, World Religions, World Geography, World History	1463	100	0
65	HULL, JESSICA	YES	Instructional II Special Education PK-12 (9225), Mid-Level Mathematics 6-9 (2860), Mid-Level English 6-9 (2850), Elementary K-6 (2810), Art PK-12 (1405)	9-12	Adjunct Teacher	120	100	0
66	IOVINE, HEATHER	YES	Instructional II Biology 7-12 (8405) Instructional II Earth and Space Science 7-12 (8440) Instructional II General Science 7-12 (8450)	9-12	HS Seminar	1613	100	0
67	JEFFERIS, SARAH	YES	Instructional I Family-Consumer Sci PK-12 (5600) Instructional I Art PK-12 (1405)	6-12	Art II & III, Film Appreciation, Intro to Digital Drawing, Intro to Filmmaking, Intro to Photography, Watercolors	1463	100	0
68	KEMMERER, SARAH	YES	Instructional I Elementary K-6 (2810) Instructional I Mid-Level Mathematics 6-9 (2860) Instructional I Mid-Level Science 6-9 (2880)	6	Science 6	1463	100	0
69	KREFTES CAROLINE	YES	Instructional I Grades PK-4 (2825) Instructional I Special Education PK-8 (9226)	8	Special Education, Progress Monitoring 8	1463	100	0

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69	HERNANDEZ, CHRISTINE	YES	Instructional I Grades 5-6 (2826)	5-6	(Math, Reading, Writing), General Math 7-8	1463	100	0
70	KINSCH, MATTHEW	YES	Instructional II English 7-12 (3230) Instructional II Mid-Level English 6-9 (2850) Instructional II Social Studies 7-12 (8875) Instructional I Mid-Level Mathematics 6-9 (2860)	7, 9-12	Language Arts 7, Philosophy	1463	100	0
71	KLUCINEC, TRICIA	YES	Instructional I Special Education 7-12 (9227) Instructional I English 7-12 (3230)	9-12	Special Education, General Social Studies	1463	100	0
72	KOCH, JENNIFER	YES	Instructional II Social Studies 7-12 (8875)	9-12	Adjunct Teacher	220	100	0
73	KREISER, GALEN	YES	HOUSSE Designation - Charters Only Chemistry 7-12 (8420) Instructional II Technology Education PK-12 (6075) Instructional II Earth and Space Science 7-12 (8440) Instructional II Environmental Educ PK-12 (4820) Instructional II General Science 7-12 (8450) Instructional II Mid-Level Science 6-9 (2880) Instructional II Mid-Level Mathematics 6-9 (2860)	9-12	Envt. Science, AP Env. Science, Earth & Space, Astronomy	1463	100	0
74	KRELOVE, KELLY	YES	Instructional II General Science 7-12 (8450)	6-8	Adjunct Teacher	260	100	0
75	LAIDLAW, ERIKA	YES	Administrative Principal PK-12 (1115) Instructional II Health & Physical Educ PK-12 (4805) Instructional II Library Science PK-12 (6420)	9-12	MS Principal	1950	100	0
76	LAMB, SEAN	YES	Instructional I Social Studies 7-12 (8875)	6-8	Adjunct Teacher	260	100	0
77	LESKINEN, STEPHANIE	YES	Instructional II Biology 7-12 (8405) Instructional II Chemistry 7-12 (8420) Instructional II General Science 7-12 (8450)	9-12	Content Developer	1950	100	0
78	LEWIS, ANDREW	YES	Instructional I Mathematics 7-12 (6800)	6-8	Mathematics 8	1463	100	0
79	LION, JUDITH	YES	Program Specialist English as a Second Language (ESL) PK-12 (4499) Instructional II English 7-12 (3230) Instructional II Family-Consumer Sci PK-12 (5600)	6-12	EL Monitor Yr 1, EL Intensive Support, Family & Consumer Science, Parenting & Child Development, Fashion & Textiles Study Skills I-III	1463	100	0
80	LIVESEY, RACHEL	YES	Instructional II Communications 7-12 (3200) Instructional II English 7-12 (3230)	6-12	Content Developer	1463	100	0
81	LOOKINGBILL, KARISSA	YES	Instructional II Reading Specialist PK-12 (7650), Special Education PK-12 (9225), Mid-Level Mathematics 6-9 (2860), English 7-12 (3230)	6-8	Adjunct Teacher	220	100	0
82	MALONEY, JULIE	YES	Instructional I Mathematics 7-12 (6800)	9-12	Fundamentals of Math, Algebra I	1463	100	0
83	MARCH, CAITLIN	YES	Instructional I Health & Physical Educ PK-12 (4805)	6-12	Adjunct Teacher	80	100	0
84	MCCOY, ANN	YES	Educational Specialist II Secondary School Counselor 7-12 (1837)	7-12	School Counselor	1950	100	0
85	MEIER, SKYLAR	YES	Instructional II Health & Physical Educ PK-12 (4805)	9-12	Health	1253	100	0
86	MERCATORIS, ADELE	YES	Instructional II Mid-Level Mathematics 6-9 (2860), Biology 7-12 (8405)	6-8	Adjunct Teacher	150	100	0
87	MESLENER, MARCUS	YES	Instructional I Social Studies 7-12 (8875)	9-12	Philosophy, US Govt. & Econ., Economics, US Govt.	1463	100	0
88	MEYER, MICHAEL	YES	Instructional II Mid-Level Mathematics 6-9 (2860) Instructional II Music PK-12 (7205)	6-12	Music I-III, Music Fundamentals & Keyboarding, History of Rock & Roll, Intro to Songwriting, Independent Study, Study Skills	1463	100	0
89	MICHENER, LAUREN	YES	Instructional II English 7-12 (3230) Instructional II Mid-Level Mathematics 6-9 (2860)	6-12	Learning Coach	1950	100	0
90	MICHENER, JOSEPH	YES	Instructional II Bus-Computer-Info Tech PK-12 (1603) Instructional II Social Studies 7-12 (8875)	9-12	Business Law, Business Marketing, American History II	1463	100	0



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91	MORENO, DANA	YES	Instructional II General Science 7-12 (8450), Mid-Level Science 6-9 (2880), Special Education PK-12 (9225), Earth and Space Science 7-12 (8440), Biology 7-12 (8405)	9-12	Biology	255	100	0
92	MOYER, LAURIE	YES	Instructional II Spanish PK-12 (4490)	6-8	Adjunct Teacher	100	100	0
93	MOYNIHAN, LISA	YES	Educational Specialist II Secondary School Counselor 7-12 (1837)	9-12	School Counselor, Career & College Readiness	1950	100	0
94	MULLINS, COLLEEN	YES	Instructional II Biology 7-12 (8405) Instructional II Chemistry 7-12 (8420) Instructional II Mid-Level Mathematics 6-9 (2860) Instructional II Family-Consumer Sci PK-12 (5600) Instructional II Mid-Level Science 6-9 (2880)	7	Science 7	1463	100	0
95	MURRAY, ALLAN	YES	Instructional II Health & Physical Educ PK-12 (4805)	9-12	First Aid & Emergency Care, Physical Education, Applied Physical Education	1463	100	0
96	NAYLOR, JILL	YES	Instructional II English 7-12 (3230)	6-12	ISD Tech Developer	1950	100	0
97	NEWSTED, NATHANIEL	YES	Instructional I Technology Education PK-12 (6075)	6-8	Computer Science I, Study Skills I-II	1463	100	0
98	NILSSON, MELISS	YES			Adjunct Teacher			
99	PALAIA, VICTORIA	YES	Educational Specialist I School Nurse PK-12 (1890)	6-12	School Nurse	1463	100	0
100	PARKER, CARLY	YES	HOUSSE Designation English 7-12 (3230) Instructional II Ment and/or Phys Handicapped K-12 (9235) Instructional II Mid-Level English 6-9 (2850) Instructional II Family-Consumer Sci PK-12 (5600) Supervisory Supvr Special Education PK-12 (9215)	6-12	Supervisor of Special Education	1950	100	0
101	PARVIN, DEBORAH	YES	Program Specialist English as a Second Language (ESL) PK-12 (4499) Instructional II English 7-12 (3230) Instructional II Mid-Level Citiz. Ed 6-9 (2870) Instructional II Mid-Level Mathematics 6-9 (2860) Instructional II Social Studies 7-12 (8875) Instructional II Spanish PK-12 (4490)	6-12	Spanish I-II, EL Intensive Support, EL Monitor Yr 1	1463	100	0
102	PATEL, PRAKASH	YES	Instructional II Mathematics 7-12 (6800) Supervisory Supvr Curriculum & Inst PK-12 (2915)	6-12	IT Director	360	100	0
103	PERRUPATO-SCARPIGNATO, HALLEY	YES	Instructional II Early Childhood N-3 (2840) Instructional II Elementary K-6 (2810) Instructional II English 7-12 (3230) Instructional II Mid-Level English 6-9 (2850) Instructional II Special Education PK-12 (9225)	9-12	Special Education, General English 9-12	698	100	0
104	PROVASNIK III, JOHN	YES	Instructional I Elementary K-6 (2810) Instructional I Mid-Level Mathematics 6-9 (2860)	6-12	ISD Coordinator	1950	100	0
105	PUGH, MORGAN	YES	Instructional I Special Education PK-8 (9226) Program Specialist English as a Second Language (ESL) PK-12 (4499) Instructional I Grades PK-4 (2825)	6-7	Special Education, Progress Monitoring (Math, Reading, Writing), General ELA 6-8	1463	100	0
106	PUGLIESE, TRACY	YES	Instructional II Biology 7-12 (8405) Instructional II Chemistry 7-12 (8420) Instructional II General Science 7-12 (8450) Instructional II Mid-Level Citiz. Ed 6-9 (2870) Instructional II Mid-Level English 6-9 (2850)	9	AP Biology, Intro to Science Principles	1463	100	0
107	PURSER, JESSICA	YES	Instructional I Special Education 7-12 (9227), English 7-12 (3230)	6-12	Part Time Special Education	520	100	0
108	RAPP, TERRI	YES	Instructional II Mathematics 7-12 (6800)	7-12 (1837)	Content Developer	731	100	0
109	REGINA, CASEY	YES	Instructional I Mid-Level Science 6-9 (2880) Instructional I Mathematics 7-12 (6800) Emergency Permit: LT Sub with Educational Obligation Administrative I)	6-12	Assistant Principal	1950	100	0
110	REID, LINDSAY	YES	Instructional I Mathematics 7-12 (6800) Instructional I Special Education 7-12 (9227) Instructional I Grades 4-8 (All subjects 4-6 Science 7-8) (3100) Instructional I Grades PK-4 (2825) Instructional I Special Education PK-8 (9226)	9-12	Special Education, General Science 9-12, Progress Monitoring 9 (Math, Reading, Writing)	1463	100	0

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			Instructional I Grades 4-8 (All subjects 4-6 Mathematics 7-8) (3100)					
111	RIEGER, JESSIE	YES	Instructional I English 7-12 (3230) Instructional I Social Studies 7-12 (8875)	8-12	Journalism, Business Communications, Informational Writing,	1463	100	0
112	REPKO, NANCY	YES	Instructional I Reading Specialist PK-12 (7650) Instructional I English 7-12 (3230) Instructional I French PK-12 (4410)	9-12	Adjunct Teacher	380	100	0
113	ROMERO, KERA	YES	Instructional II Elementary K-6 (2810) Instructional II English 7-12 (3230) Instructional II Mid-Level English 6-9 (2850) Instructional II Special Education PK-12 (9225)	12	Special Education, Transition to Post-Secondary Life, Progress Monitoring 12 (Math, Reading, Writing)	1463	100	0
114	ROTH, AMBER	YES	Instructional I Special Education 7-12 (9227), Social Studies 7-12 (8875)	9-12	American History II, World History, American Heritage	1463	100	0
115	SHANK, EMILY	YES	Instructional II Mathematics 7-12 (6800)	6-12	Content Developer	1950	100	0
116	SHOOKSTER, ANGELA	YES	Instructional I Special Education PK-12 (9225), Elementary K-6 (2810)	7-8	Special Education, General Math 7-8, Progress Monitoring 6 (Math, Reading, Writing)	1463	100	0
117	SIMPSON, ALICIA	YES	Instructional II Bus-Computer-Info Tech PK-12 (1603) Instructional II Music PK-12 (7205)	6-12	ISD Tech Developer	1950	100	0
118	SMITH, MATTHEW S	YES	Instructional I Health & Physical Educ PK-12 (4805) Instructional I Safety Ed/Driver Ed 7-12 (5215)	9-12	Physical Education, Nutrition, Health	1463	100	0
119	STANLEY, STEPHANIE	YES	Instructional I Health & Physical Educ PK-12 (4805)	9-12	Health	1463	100	0
120	STAUB, CHELSEA	YES	Instructional I English 7-12 (3230), Mathematics 7-12 (6800), Social Studies 7-12 (8875)	7	Math 7	803	100	0
121	STUMP, MELISSA	YES	Instructional II English 7-12 (3230), Special Education PK-12 (9225), Art PK-12 (1405)	9-12	Adjunct Teacher	80	100	0
111	SUMNER, SHANNON	YES	Instructional I English 7-12 (3230)	9-12	English	135	100	0
123	TALLEY, DANIEL	YES	Instructional I Social Studies 7-12 (8875) Instructional I Special Education PK-12 (9225) Instructional II Mid-Level Mathematics 6-9 (2860) Instructional I Elementary K-6 (2810)	9-12	Special Education, Progress Monitoring 10-11 (Math), General Math 9-12	1463	100	0
124	TARR, MEGAN	YES	Educational Specialist I School Nurse PK-12 (1890)	6-12	School Nurse	1463	100	0
125	TOBIN, PATRICK	YES	Instructional I Social Studies 7-12 (8875)	6-8	World Cultures	1463	100	0
126	TOIGO, ELIZABETH	YES	Instructional II English 7-12 (3230), German PK-12 (4420), Educational Specialist II Inst Technology Specialist PK-12 (1825)	9-12	Adjunct Teacher	220	100	0
127	TROTTER, BRITTANY	YES	Instructional I Social Studies 7-12 (8875)	7-12	Ap Micro Economics, US Govt & Econ., US Govt, Economics	1613	100	0
128	VALENTINI, KELLY	YES	Instructional I Grades 5-6 (2826) Instructional I Grades 4-8 (All subjects 4-6 Mathematics 7-8) (3100) Instructional I Grades PK-4 (2825)	8	Math 8	732	100	0
129	VANDERLAAG, LISA	YES	Instructional II Elementary K-6 (2810) Instructional II English 7-12 (3230) Instructional II Special Education PK-12 (9225)	6-12	Special Education, Progress Monitoring 10-11 (Writing), General English 9-12	1463	100	0
130	WEAVER, KELLY	YES	Instructional I English 7-12 (3230)	6	Language Arts 6	1463	100	0
131	WELLER, ABIGAIL	YES	Instructional II English 7-12 (3230)	9-12	British Literature, AP English Literature & Composition, Business Communications	1463	100	0
132	WILSON JR, JOHN	YES	Instructional II Bus-Computer-Info Tech PK-12 (1603) Instructional II Mathematics 7-12 (6800) Instructional II Physics 7-12 (8470) Program Specialist English as a Second Language (ESL) PK-12 (4499) Instructional II English 7-12 (3230)	6-12	Personal Finance, Consumer Math, Intro to Accounting, Fundamentals of Math, EL Monitor Yr 1, EL Intensive Support I-II	1463	100	0

Staff No.	Name of Employee	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmnt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
133	WOODLIN, PETA GAYE	YES	Instructional I English 7-12 (3230)	9-12	Adjunct Teacher	260	100	0
134	ZAAAYENGA, DIANNE	YES	Instructional I Chemistry 7-12 (8420) Instructional I Biology 7-12 (8405)	9-12	Chemistry, Intro to Science Principles, Intro to Forensic Science	1463	100	0



***21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL***

**FINANCIAL AND COMPLIANCE REPORT**

**Year Ended June 30, 2020**



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## INDEPENDENT AUDITOR'S REPORT

**To the Board of Trustees  
21<sup>st</sup> 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 21<sup>st</sup> 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 21<sup>st</sup> 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 21<sup>st</sup> 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.

*Herbein + Company, Inc.*

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**

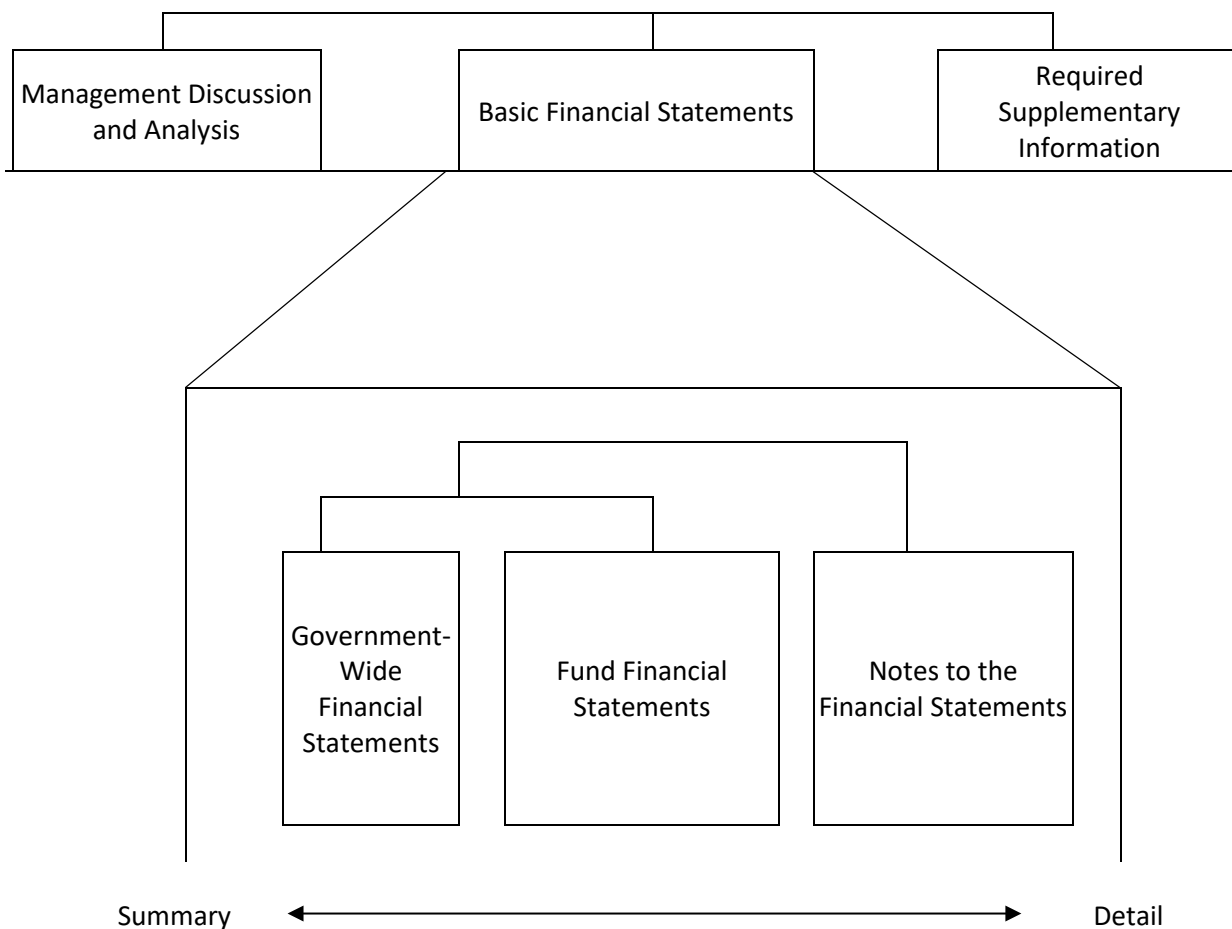


Figure 2 summarizes the major features of the Charter School’s financial statements. The remainder of this overview section of Management’s Discussion and Analysis highlights the structure and contents of each of the statements.

**Figure 2**  
**21st Century Cyber Charter School's**  
**Government-wide and Fund Financial Statements**

		<b>Fund Statements</b>
	<b>Government-wide Statements</b>	<b>Governmental Funds</b>
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.

<b>Figure 3 Condensed Statement of Net Position June 30</b>		
	<b>Governmental Activities</b>	
	<b>2019</b>	<b>2020</b>
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.

<b>Figure 4</b>		
<b>Condensed Statement of Activities</b>		
<b>June 30</b>		
	<b>Governmental Activities</b>	
<b>Revenues</b>	<b>2019</b>	<b>2020</b>
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>
<b>Total Revenues</b>	\$ 19,235,000	\$ 20,824,484
<b>Expenses</b>		
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>
<b>Total Expenses</b>	<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).

<b>Figure 5</b>				
<b>Net Cost of Governmental Activities</b>				
<b>June 30</b>				
	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>
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>
<b>Total</b>	<u><u>\$18,455,013</u></u>	<u><u>\$21,855,104</u></u>	<u><u>\$ (666,442)</u></u>	<u><u>\$ (1,058,706)</u></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 21<sup>st</sup> 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.

<b>Figure 6 Capital Assets (net of depreciation) June 30</b>		
	<b>Governmental Activities</b>	
	<b>2019</b>	<b>2020</b>
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>
<b>Total</b>	<b>\$ 11,830,336</b>	<b>\$ 13,855,767</b>

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 21<sup>st</sup> 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.

<b>Year</b>	<b>Rate</b>
<i>2018-2019</i>	<i>33.43%</i>
<i>2019-2020</i>	<i>34.29%</i>
<b>2020-2021</b>	<b>34.51%</b>

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.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**STATEMENT OF NET POSITION**

**June 30, 2020**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
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>
<b>TOTAL ASSETS</b>	<u>20,252,576</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources for pension	8,326,304
Deferred outflows of resources for other postemployment benefits	<u>441,489</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>8,767,793</u>
<b>LIABILITIES</b>	
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>
<b>TOTAL LIABILITIES</b>	<u>32,897,904</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources for pension	881,000
Deferred inflows of resources for other postemployment benefits	<u>167,916</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>1,048,916</u>
<b>NET POSITION</b>	
Net investment in capital assets	9,891,109
Unrestricted (deficit)	<u>(14,817,560)</u>
<b>TOTAL NET POSITION (DEFICIT)</b>	<u><u>\$ (4,926,451)</u></u>

See accompanying notes.

21<sup>st</sup> 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
<b>Governmental Activities</b>				
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)
<b>Total Governmental Activities</b>	<u>\$ 21,855,104</u>	<u>\$ 20,571,732</u>	<u>\$ 224,666</u>	(1,058,706)
		<b>General Revenues</b>		
		Investment earnings		28,086
		<b>Change in Net Position</b>		(1,030,620)
		<b>Net Position (Deficit) - Beginning of Year</b>		(3,895,831)
		<b>Net Position (Deficit) - End of Year</b>		<u>\$ (4,926,451)</u>

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**BALANCE SHEET - GOVERNMENTAL FUND**

**June 30, 2020**

	General Fund
<b>ASSETS</b>	
Cash and investments	\$ 4,182,688
Intergovernmental receivables	2,065,430
Prepaid expenditures	148,691
<b>TOTAL ASSETS</b>	<b>\$ 6,396,809</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ 401,626
Accrued salaries and benefits	2,098,222
Unearned revenues	22,928
<b>TOTAL LIABILITIES</b>	<b>2,522,776</b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - tuition	238,813
 <b>FUND BALANCE</b>	
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
<b>TOTAL FUND BALANCE</b>	<b>3,635,220</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 6,396,809</b>

See accompanying notes.

**21<sup>st</sup> 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:**

<b>TOTAL FUND BALANCE - GOVERNMENTAL FUND</b>		\$ 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>
<b>TOTAL NET POSITION (DEFICIT) - GOVERNMENTAL ACTIVITIES</b>		<u><u>\$ (4,926,451)</u></u>



**21<sup>st</sup> 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>
<b>REVENUES</b>	
Local sources	\$ 20,596,284
State sources	<u>56,285</u>
	<b>TOTAL REVENUES</b>
	20,652,569
 <b>EXPENDITURES</b>	
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>
	<b>TOTAL EXPENDITURES</b>
	<u>21,337,980</u>
	<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>
	(685,411)
 <b>OTHER FINANCING SOURCES</b>	
Proceeds from revenue note	<u>816,478</u>
	<b>NET CHANGE IN FUND BALANCE</b>
	131,067
 <b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,504,153</u>
	<b>FUND BALANCE - END OF YEAR</b>
	<u><u>\$ 3,635,220</u></u>

**21<sup>st</sup> 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)

## 21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

### NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

The 21<sup>st</sup> 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

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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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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**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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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**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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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**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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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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.



21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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**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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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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.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2020**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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**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.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2020**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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**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**

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**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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

**NOTE 3 - CASH AND INVESTMENTS**

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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.

21<sup>st</sup> 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.



21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

**NOTE 3 - CASH AND INVESTMENTS - CONTINUED**

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**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 &amp; 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**

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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.

**21<sup>st</sup> 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>
<b>Governmental Activities</b>				
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>
<b>TOTAL CAPITAL ASSETS BEING DEPRECIATED, NET</b>	<u>3,901,162</u>	<u>(527,588)</u>	<u>10,482,193</u>	<u>13,855,767</u>
<b>GOVERNMENTAL ACTIVITIES, CAPITAL ASSETS, NET</b>	<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>
<b>TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES</b>	<u>\$ 527,588</u>

**21<sup>st</sup> 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>

**21<sup>st</sup> 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
<b>Governmental Activities</b>					
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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

**NOTE 7 - EMPLOYEE RETIREMENT PLANS**

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**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](http://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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

**NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED**

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**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.

21<sup>st</sup> 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>

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

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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.



21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

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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.

21<sup>st</sup> 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](http://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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 7 - EMPLOYEE RETIREMENT PLANS - CONTINUED

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**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

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**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>

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

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**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](http://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.

21<sup>st</sup> 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
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>

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

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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%

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

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**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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

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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.



**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2020**

**NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED**

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**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:

	<u>1% Decrease (Between 4% to 6.50%)</u>	<u>Current Rate (Between 5% to 7.50%)</u>	<u>1% Increase (Between 6% to 8.50%)</u>
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:

	<u>1% Decrease 1.79%</u>	<u>Current Discount Rate 2.79%</u>	<u>1% Increase 3.79%</u>
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](http://www.psers.pa.gov).

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2020**

**NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED**

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**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.

**21<sup>st</sup> 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>

**21<sup>st</sup> 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>
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>

21<sup>st</sup> 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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

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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.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**June 30, 2020**

**NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED**

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**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>	<u>Current</u>	<u>1% Increase</u>
	<u>2.36%</u>	<u>Discount Rate</u>	<u>4.36%</u>
		<u>3.36%</u>	
OPEB Plan - Total OPEB liability	\$ 547,779	\$ 490,316	\$ 437,801

**21<sup>st</sup> 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>



21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 8 - OTHER POSTEMPLOYMENT BENEFIT PLANS - CONTINUED

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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

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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

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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.

21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

NOTE 11 - FUND BALANCE

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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.

## 21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL

### NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

#### NOTE 12 - NEW ACCOUNTING PRONOUNCEMENTS

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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**

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND**

**For the Year Ended June 30, 2020**

	Original Budget	Final Budget	Actual	Variance
<b>REVENUES</b>				
Local sources	\$ 20,907,689	\$ 20,907,689	\$ 20,596,284	\$ (311,405)
State sources	25,746	25,746	56,285	30,539
<b>TOTAL REVENUES</b>	20,933,435	20,933,435	20,652,569	(280,866)
<b>EXPENDITURES</b>				
<b>INSTRUCTIONAL SERVICES:</b>				
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
<b>TOTAL INSTRUCTIONAL SERVICES</b>	9,660,268	10,310,339	9,420,383	889,956
<b>SUPPORT SERVICES:</b>				
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
<b>TOTAL SUPPORT SERVICES</b>	10,158,737	10,218,498	8,974,503	1,243,995
<b>OPERATION OF NONINSTRUCTIONAL SERVICES:</b>				
Student activities	166,099	166,099	91,923	74,176
<b>CAPITAL OUTLAY</b>	2,895,077	2,835,317	2,630,833	204,484
<b>DEBT SERVICE PAYMENTS</b>	948,331	298,259	220,338	77,921
<b>TOTAL EXPENDITURES</b>	23,828,512	23,828,512	21,337,980	2,490,532
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	(2,895,077)	(2,895,077)	(685,411)	2,209,666
<b>OTHER FINANCING SOURCES</b>				
Proceeds from revenue note	1,200,000	1,200,000	816,478	(383,522)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ (1,695,077)</u>	<u>\$ (1,695,077)</u>	131,067	<u>\$ 1,826,144</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>			3,504,153	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 3,635,220</u>	

See note to required supplementary information.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**June 30, 2020**

**BUDGETARY DATA**

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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.

**21<sup>st</sup> 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.

21<sup>st</sup> 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.



**21<sup>st</sup> 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.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**SCHEDULE OF CHARTER SCHOOL CONTRIBUTIONS - PSERS OPEB 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>	<u>2013</u>	<u>2012</u>	<u>2011</u>
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	<u>66,473</u>	<u>60,277</u>	<u>53,419</u>	<u>43,243</u>	<u>34,976</u>	<u>36,180</u>	<u>36,655</u>	<u>30,724</u>	<u>21,958</u>	<u>18,267</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>\$ 7,853,989</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	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.

**21<sup>st</sup> CENTURY CYBER CHARTER SCHOOL**

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS -  
CHARTER SCHOOL OPEB PLAN**

**LAST TEN FISCAL YEARS**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
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>
Total OPEB liability, ending	<u>\$ 490,316</u>	<u>\$ 387,457</u>	<u>\$ 418,821</u>
<b>Covered Employee Payroll</b>	<u>\$ 7,304,223</u>	<u>\$ 7,304,223</u>	<u>\$ 4,834,351</u>
<b>Total OPEB Liability as a Percentage of Covered Employee Payroll</b>	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.



**Herbein + Company, Inc.**  
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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  
21<sup>st</sup> 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 21<sup>st</sup> 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 21<sup>st</sup> 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 21<sup>st</sup> 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 21<sup>st</sup> Century Cyber Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the 21<sup>st</sup> 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 21<sup>st</sup> 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.

*Herbein + Company, Inc.*

**Reading, Pennsylvania**  
**January 12, 2021**

21<sup>st</sup> Century Cyber Charter School  
1245 Wrights Lane  
West Chester, PA 19380

21<sup>st</sup> Century does not receive enough federal funds to warrant a review.

Consolidated Review Workaround



## **Executive Summary BSE Compliance Monitoring Review of the 21st Century Cyber CS**

### **PART I SUMMARY OF FINDINGS**

#### **A. Review Process**

Prior to the Bureau's monitoring the week of December 12, 2016, the 21st Century Cyber CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

#### **B. General Findings**

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

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

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

#### **C. Overall Findings**

##### **1. FACILITATED SELF ASSESSMENT (FSA)**

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



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

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

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

**2. FILE REVIEW (Student case studies)**

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

The status of compliance of the 21st Century Cyber CS is as follows:

<b>Sections of the FILE REVIEW</b>	<b>In Compliance</b>	<b>Out of Compliance</b>	<b>NA</b>
Essential Student Documents Are Present and Were Prepared Within Timelines	80	7	73
Evaluation/Reevaluation: Process and Content	268	6	506
Individualized Education Program: Process and Content	538	18	244
Procedural Safeguards: Process and Content	115	4	1
<b>TOTALS</b>	<b>1001</b>	<b>35</b>	<b>824</b>

### 3. TEACHER AND PARENT INTERVIEWS

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

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Program Implementation: General Ed Teacher Interviews	224	17	99
Program Implementation: Special Ed Teacher Interviews	307	22	125
Program Implementation: Parent Interviews	65	4	43
<b>TOTALS</b>	<b>596</b>	<b>43</b>	<b>267</b>

### 4. STUDENT INTERVIEWS

Results of the student interviews are reflected on the Charter School Corrective Action Verification/Compliance and Improvement Planning document.

### 5. CLASSROOM OBSERVATIONS

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

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Classroom Observations	0	0	0

### 6. EDUCATIONAL BENEFIT REVIEW

	<b>In Compliance</b>	<b>Out of Compliance</b>
Educational Benefit Review		X

## PART II CORRECTIVE ACTION PROCESS

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

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

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

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

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

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

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

Book  
Policy Manual  
Section  
1000 Programs  
Title  
Special Education  
Code  
1013  
Status  
Active  
Adopted  
September 11, 2018  
Last Revised  
January 12, 2021

### **Purpose**

The Charter School shall offer each enrolled student with a disability education programs and services that appropriately meet the student's needs for educational, instructional, transitional and related services. A student who requires special education shall receive programs and services according to an individualized education program (IEP). The IEP shall provide access to the Charter School's general curriculum and participation in state and local assessments, including supplemental aids and services that permit the student to be educated, to the maximum extent appropriate, with nondisabled peers. The Charter School shall provide a continuum of placement options to appropriately meet the needs of students with disabilities.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)

### **Definitions**

Students with disabilities - school-aged children enrolled in the Charter School who have been evaluated and found to have one or more disabilities as defined by law and regulations, and who require, because of such disabilities, special education and related services. School-aged children who have identified disabilities but do not require special education may be entitled to accommodations or services or to enroll in courses of study which serve students with disabilities pursuant to other law or Board of Trustees ("Board") policy.[\[8\]](#)[\[9\]](#)[\[10\]](#)

Individualized Education Program ("IEP") - the written educational statement for each student with a disability that is developed, reviewed and revised in accordance with federal and state laws and regulations.[\[5\]\[9\]\[11\]](#)

Parent/Guardian - for purposes of this policy and Board policies related to special education, parent/guardian shall have the definition of parent in IDEA statute and regulations, which includes:

- a) a biological or adoptive parent of a child;
- b) a foster parent, unless prohibited by state law or regulations;
- c) a guardian authorized to act as the child's parent, in accordance with law or regulations;
- d) an individual acting in the place of a parent, including a grandparent or other relative, with whom the child lives or  
an individual legally responsible for the child's welfare; or
- e) an appointed surrogate parent, in accordance with law and regulations.[\[8\]\[12\]](#)

### **Authority**

The Board directs that all students with disabilities who are enrolled in the Charter School and who are in need of special education and related services, or thought to be in need of special education and related services, shall be identified, located and evaluated. Students with disabilities who are determined to be in need of special education and related services shall be provided with appropriate educational programs and services, in accordance with federal and state laws and regulations.[\[1\]\[13\]\[14\]\[15\]\[16\]\[17\]\[18\]](#)

The Charter School prohibits discrimination based on disability. Students with disabilities are entitled to enroll in the Charter School and receive services and accommodations, which will permit them to participate in Charter School programs, services and activities as required by law.[\[19\]\[20\]](#)

The Charter School shall establish and implement a system of procedural safeguards and parent/guardian notifications, in accordance with federal and state laws and regulations.[\[21\]\[22\]\[23\]](#)

The Charter School shall include required information on students with disabilities served by the Charter School, and the services, programs, and resources provided for students with disabilities, in its Annual Report, in accordance with law and regulations.[\[24\]](#)

### **Delegation of Responsibility**

The Chief Executive Officer or designee is directed to annually recommend to the Board the employment and retention of necessary, qualified staff and provision of required facilities, programs, and services to provide for the needs of students with disabilities.[\[27\]](#)[\[28\]](#)

### **Fiscal and Program Compliance**

The Chief Executive Officer or designee shall establish procedures to ensure that the Charter School complies with all federal and state laws and regulations, and program requirements for special education-related funding and reimbursement.

The Charter School shall notify a student's school district of residence when:[\[29\]](#)

1. A student with an IEP begins attending the Charter School.
2. The Charter School has identified an enrolled student as a student with a disability and has developed an IEP for the student.
3. A student with a disability enrolled in the Charter School subsequently enrolls in another public or private school entity.

Such notification should occur within ten days of enrollment, identification of a disability or disenrollment.

### **Guidelines**

#### **Individualized Education Programs ("IEP"s)**

Each student with a disability shall be educated pursuant to an IEP, which shall provide an appropriate education in the least restrictive environment, in accordance with federal and state laws and regulations.[\[5\]\[30\]\[31\]](#)

When a student with an IEP transfers into the Charter School, the Charter School shall, upon enrollment, ensure that the student receives special education and related services in conformity with the IEP, either by adopting the existing IEP or by developing a new IEP, in accordance with the requirements of federal and state laws and regulations.

For students who are fourteen (14) years of age or older, the Charter School shall include a transition plan in the IEP, which includes appropriate measurable postsecondary goals related to training, education, employment and, when appropriate, independent living skills.

#### Child Find

The Charter School shall take appropriate steps to ensure that all students with disabilities who are enrolled in the Charter School and are in need of special education and related services are identified, located and evaluated.[\[15\]\[32\]\[33\]](#)

#### *Public Awareness and Outreach Activities –*

The Chief Executive Officer or designee shall establish procedures and public awareness and outreach activities sufficient to inform parents/guardians of children applying to or enrolled in the Charter School of child identification activities, available special education services and programs, the manner in which to request those services and programs, and the procedures to be followed to ensure confidentiality of information pertaining to students with disabilities in accordance with federal and state laws and regulations. Public awareness and outreach activities shall include, but not be limited to:[\[15\]\[32\]\[33\]](#)

1. Written information regarding the Charter School's special education services and programs shall be published in school handbooks and on the Charter School's website.
2. Directly, or through the Intermediate Unit, the Charter School shall publish an annual written notice in newspaper(s) or other media.
3. The Charter School shall offer parent/guardian and family training and informational activities regarding the Charter School's special education programs and services. Activities shall be publicized to all parents/guardians with enrolled students.

4. Directly, or through the Intermediate Unit, the Charter School shall provide periodic training to Charter School staff on the Charter School's special education programs and services, and established procedures for screening and evaluation of students.

Public awareness and outreach activities shall include methods for reaching homeless students, students who are wards of the state, highly mobile students (such as migrant students), individuals with disabilities and individuals with limited English proficiency. The Charter School's child identification activities shall include information regarding potential signs of developmental delays and other risk factors that could indicate disabilities.

### Screening

The Charter School shall establish a system of screening activities, which may include pre-referral intervention services, to accomplish the following:[\[34\]](#)[\[35\]](#)

1. Identify and provide initial screening for students prior to referral for a special education evaluation, including pre-referral intervention services.
2. Provide peer support for teachers and other staff members to assist them in working effectively with students in the general education curriculum.
3. Identify students who may need special education services and programs.

The screening process must include:[\[34\]](#)[\[36\]](#)[\[37\]](#)

1. Hearing and vision screening in accordance with law and regulations, for the purpose of identifying students with hearing or vision difficulty so that they can be referred for assistance or recommended for evaluation for special education.
2. Screening at reasonable intervals to determine whether all students are performing based on grade-appropriate standards in core academic subjects.

Screening activities are conducted on an ongoing basis throughout the school year. Parents/Guardians may request screening in writing for their children by contacting the Charter School.

When screening indicates that a student may be a student with a disability who is eligible for special education, the Charter School shall seek parental consent to conduct an evaluation.

The Charter School may develop a program of pre-referral intervention services that meets the requirements of applicable law and regulations.[\[34\]](#)



Screening or pre-referral intervention activities shall not block the rights of a parent/guardian to request, at any time, including prior to or during the screening or instructional support activities, an evaluation for the purpose of determining if the child is a student with a disability and eligible for special education and related services.[\[34\]](#)

### Confidentiality

In accordance with the Family Educational Rights and Privacy Act ("FERPA"), the Charter School shall maintain a system of safeguards to protect the confidentiality of students' educational records and personally identifiable information when collecting, storing, disclosing and destroying student records.[\[38\]](#)[\[39\]](#)[\[40\]](#)[\[41\]](#)

Charter School staff shall maintain the confidentiality of student records and personally identifiable information, as required by law, regulations and Board policy.

### Recording of Meetings

Except as specifically provided for within this policy, the Charter School prohibits audio, video and electronic recording of meetings involving parents/guardians and Charter School teachers, paraprofessionals, program specialists, consultants, or administrators.

An attempt to record a meeting by a parent/guardian after a verbal prohibition by Charter School staff shall result in immediate termination of the meeting and may result in ejection from Charter School property and possible prosecution.

The Charter School shall permit audio recording of a meeting when a participant submits, at least five (5) days prior to the meeting, documentation that substantiates:

1. Participant has a disability or limited English proficiency that significantly limits the participant's ability to meaningfully understand or participate in the meeting's intended decision-making and the creating of an audio recording is the only feasible means of accommodating the limitation.
2. Individual has a legitimate interest in attending the meeting but for good cause is unable to do so, and recording is the only feasible means by which the individual can meaningfully understand and participate in the decision-making.

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

## Legal

- [1. 22 PA Code 12.1](#)
- [2. 22 PA Code 12.4](#)
- [3. 22 PA Code 711.2](#)
- [4. 22 PA Code 711.3](#)
- [5. 22 PA Code 711.41](#)
- [6. 34 CFR 300.1](#)
- [7. 34 CFR 300.114-300.117](#)
- [8. 20 U.S.C. 1401](#)
- [9. 22 PA Code 711.1](#)
- [10. 34 CFR 300.8](#)
- [11. 34 CFR 300.320-300.324](#)
- [12. 34 CFR 300.30](#)
- [13. 20 U.S.C. 1400 et seq](#)
- [14. 22 PA Code 12.41](#)
- [15. 22 PA Code 711.21](#)
- [16. 29 U.S.C. 794](#)
- [17. 34 CFR Part 300](#)
- [18. 42 U.S.C. 12101 et seq](#)
- [19. 22 PA Code 711.7](#)
- [20. 24 P.S. 1723-A](#)
- [21. 20 U.S.C. 1415](#)
- [22. 22 PA Code 711.62](#)
- [23. 34 CFR 300.500-300.518](#)
- [24. 22 PA Code 711.6](#)
- [25. 24 P.S. 1725-A](#)
- [26. 24 P.S. 1744-A](#)
- [27. 22 PA Code 711.5](#)
- [28. 34 CFR 300.207](#)
- [29. 22 PA Code 711.9](#)
- [30. 20 U.S.C. 1414](#)
- [31. 34 CFR 300.320-300.327](#)
- [32. 20 U.S.C. 1412](#)
- [33. 34 CFR 300.111](#)
- [34. 22 PA Code 711.23](#)
- [35. 34 CFR 300.226](#)

[36. 24 P.S. 1402](#)

[37. 28 PA Code 23.1 et seq](#)

[38. 20 U.S.C. 1232g](#)

[39. 22 PA Code 711.8](#)

[40. 34 CFR 300.611-300.627](#)

[41. 34 CFR Part 99](#)

[24 P.S. 1372](#)

[24 P.S. 1715-A](#)

[24 P.S. 1732-A](#)

[24 P.S. 1749-A](#)

[22 PA Code 711.1 et seq](#)

[Pennsylvania Training and Technical Assistance Network \(PaTTAN\)](#)

## Specific Training - Behavior Support

### Agenda:

- Background of EF (what is it?)
- Why do students have this struggle?
- Strategies for helping students cyber specific
- Another way format schedule and assignment lists
- Check in meetings how to be efficient

Cathleen	Delaney
Jane	Graham
Heather	Iovine
Dana	Moreno
Maria	Alexis
Rebecca	Algeo
Timothy	Booth
John	Bugay
Jennifer	Burpoe
Susan	Chamberlain
Peicheng	Chu
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Matthew Kinsch

Galen Kreiser

Andrew Lewis

Judith Lion

Julie Maloney

Skylar Meier

Marcus Meslener

Michael Meyer

Joseph Michener

Colleen Mullins

Allan Murray

Nathaniel Newsted

Deborah	Parvin
Tracy	Pugliese
Jessie	Rieger
Amber	Roth
Matthew	Smith
Stephanie	Stanley
Chelsey	Staub
Patrick	Tobin
Brittany	Trotter
Kelly	Valentini
Kelly	Weaver
Abigail	Weller-Hall
John	Wilson
Dianne	Zaayenga
Kimberly	Chicchi
Itasha	Douglas
Jessica	Hull
Karissa	Lookingbill



Sean	Lamb
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Peta-Gay	Woodlin
Patricia	Binkley
Meghan	Bloomer
Laura	Carlino
Kim	Eife
Chelsea	Hartzman
Kelly	Krelove
Caitlin	March
Melissa	Stump
Elizabeth	Toigo
Adele	Mercatoris
Amanda	Friedman
Laurie	Moyer
Nancy	Repko
Melissa	Nilsson

Cathy Groh Steffy

Justine Fecik

Jessica Purser

Anne Daly

Estella Greco

Gretchen Hoff

Caroline Kerestes

Tricia Klucinec

Halley Perrupato-  
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Morgan Pugh

Lindsay Reid

Kera Romero

Angela Shookster

Daniel Talley

Lisa Vanderlaag

Sarah	Agosta
Kara	Baxter
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Jill	Faunce
Erin	Finnerty
Kelly	Green
Jason	Harvey
Jamie	Mangold
Christine	Matejunas
Tanya	Monaco
Caroline	Stevenson
David	Stiles
Shannon	Sumner
Irene	Zulkoski
Deborah	Bey
Jennifer	Offenbeck
Kendra	Haslam
Alexi	Frederick

Sossie Brown

Mariann Capets

Melissa Demorest

Eileen Hartshaw

Megan Lydon

Lauren Nagy

Jennifer Devey

# PCA ONBOARDING & EXPECTATIONS

---

MRS. CARLY PARKER- SUPERVISOR OF SPECIAL EDUCATION

# EXPECTATIONS FOR PCA

---

- Laptop/computer is required
- Call agency supervisor and email 21CCCS (case manager and Cc Carly) if you must miss a day
  - Carly Parker- [cparker@21cccs.org](mailto:cparker@21cccs.org) Text Work cell 610-937-3796
- PCA/21CCCS will determine type and frequency of communication
  - In person will utilize data sheets provided by the Case Manager
  - Virtual
    - Utilize Remind text to communicate with student and family
    - Do not provide your personal cell to the student or family

# EXPECTATIONS FOR PCA

---

- Data sheet must be submitted by the end of each school day
- PCA is to be shadowing the assigned student at all times
- PCA must utilize the microphone when working with the student at all times (unless during live labs, in which messaging the student may be more appropriate)
- PCA is not to provide help on assessments or progress monitoring probes, except for reading directions if requested



# EXPECTATIONS FOR PCA

---

- PCA should not provide the student with answers to assignments; this is the time to model having the student log into the content area Virtual Office and ask for assistance from a content area teacher
- PCA's are not to be in communication with parents outside of school hours. Let Mrs. Parker know if a parent tries to connect.
- PCA is not responsible for discussing the 'what and why' of the student's grades and assignment plan
- \*\* PCA's are not permitted to be 1:1 with the student alone (eg: going on walks, etc.)



# EXPECTATIONS FOR PCA

---

- Bill hours accordingly
- Paid if your student calls out
- Paid according to agreed upon hours, as well as review of contact logs

# EXPECTATIONS FOR PCA

---

- Snow day procedure for in-person
  - Alert agency supervisor, as well as Carly Parker, as soon as you are aware you cannot make it to the student's house.
  - Contact the family and let them know you are unable to travel

# EXPECTATIONS FOR 21CCCS

---

- Provide all access Moodle login (TA rights) & training
- Provide Access to Jigsaw & training
- Provide Access to Remind Text
- Provide all relevant information on student to PCA (schedule, IEP, RR, Health and/or crisis plan)
- Provide the parent with PCA information

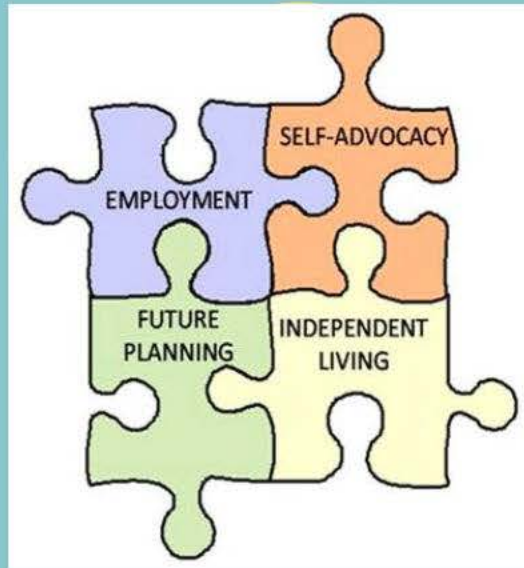


# EXPECTATIONS FOR 2I CCCS

---

- Provide PCA with data collection sheets
- Schedule meeting with PCA, parent, student after 1 week to discuss how it's going-- any additional needs?
- If this, then that scenarios....where to go if something is not working
- \*\*If transitioning from one staff to another, 2I CCCS will schedule a time for both PCA's to meet (with someone from 2I CCCS) and shares notes on the student

Naomi Helal  
Rian Hunter  
Micah Johnson  
Benny Hampton  
Debb Hamm  
Jennifer Osborne



# Transition Planning and Community Resources

January 28, 2021



# Hello! I'm...

Kera Romero

The 2020-2021 school year is my 9th year teaching at 21CCCS.

I have a passion for Transition!

- I received a Master's Degree in Transition and Secondary Special Education from the University of Kansas
- I teach the Transition to Post-Secondary Life class





# Topics we will discuss:

01



Transition Planning in  
the IEP

03



Employment/Career  
Training Resources

02



Post-Secondary  
Education Resources

04



Independent Living  
Resources



# 1) What is Transition Planning in the IEP?



Secondary transition is the process of preparing students for life after they leave high school, including participation in post-secondary education or training, employment, and community living.


These three areas are often referred to as “post-secondary outcomes” and are the driving force behind Individualized Education Programs (IEPs) written for students in high school. The planning process is a collaborative effort between the student, family/caregiver, school team, and agency partners.

In Pennsylvania, Transition planning begins as part of the IEP at age 14.



When asking  
**WHAT TIME**  
is the right time to begin  
**TRANSITION PLANNING,**  
the answer should always be  
**"NOW."**

Transition can be thought of as a bridge between school programs and the opportunities of adult life, including higher education or training, employment, independent living and community participation.



## PA Secondary Transition Guide

Click each to open the handout

- [Planning for the Future Checklist](#)
- [Transition Discoveries-Transition Planning](#)
- [I'm Determined- What is Self-Determination?](#)



# Pennsylvania Secondary Transition Guide

[www.secondarytransition.org](http://www.secondarytransition.org)



## Find Information on:

- \* Agencies & Supports
- \* Community Living
- \* Employment
- \* Health
- \* Self Determination
- \* Recreation & Leisure
- \* Financial Supports & Services
- \* Post Secondary Education & Resources
- \* Schools

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

This website is an excellent comprehensive resource, providing youth, young adults, parents, and professionals with secondary transition resources to facilitate a young person's progress towards post-secondary goals related to education, employment, and community living.

Pennsylvania resources by county:

[https://secondarytransition.org/page/pa\\_resources\\_by\\_county](https://secondarytransition.org/page/pa_resources_by_county)



## Agencies & Supports

Click the button below to access information and resources that link to Agencies and their supports.

[Learn More](#)



## Employment

Click the button below for information regarding resources, agencies and supports in Pennsylvania that assist individuals in obtaining employment, training, and job placement.

[Learn More](#)



## Post Secondary Education & Training

Click the button below to access resources, supports and services related to post-secondary education and training.

[Learn More](#)



## Financial Fundamentals

Click the button below to access information, including strategies and state specific resources related to finance, benefits, insurance, guardianship, wills and trusts.

[Learn More](#)



## Health

Click the button below to access information regarding healthcare related issues.

[Learn More](#)



## Self-Determination

Click the button below to access resources about self-determination and secondary transition.

[Learn More](#)



## Recreation & Leisure

Click the button below to access information and resources to assist youth and young adults in exploring and participating in recreation and leisure activities throughout Pennsylvania.

[Learn More](#)



## School

Click the button below to access information and resources on transition services and supports offered to youth while they are still school.

[Learn More](#)



## Community Living

Click the button below to access information and resources to support community living.



# 21CCCS and the Transition Planning Process

School  
Counselors

Students and parents meet with counselors each spring for the following year to discuss course selection with courses that match interests and post-secondary goals

Agency Early  
Outreach

With your permission, an Early Outreach Coordinator from OVR is invited to IEP meetings.

PA Council on Cyber Transition holds monthly trainings- Student Led IEP Meetings, OVR 101, and Job Corps

Student and  
Family Input

Student and family input is vital to transition planning! You are sent transition surveys before the IEP meeting and encouraged to provide input during meeting as well.

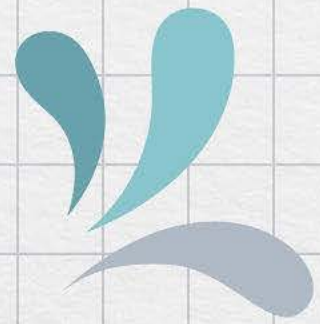
Case Managers

Develop activities to support post-secondary goals. Work with students to complete these activities and progress towards goals.

Related Service  
Providers

Related service providers collaborate with Case Managers to determine a goal that meets student needs and aligns with post-secondary preparation

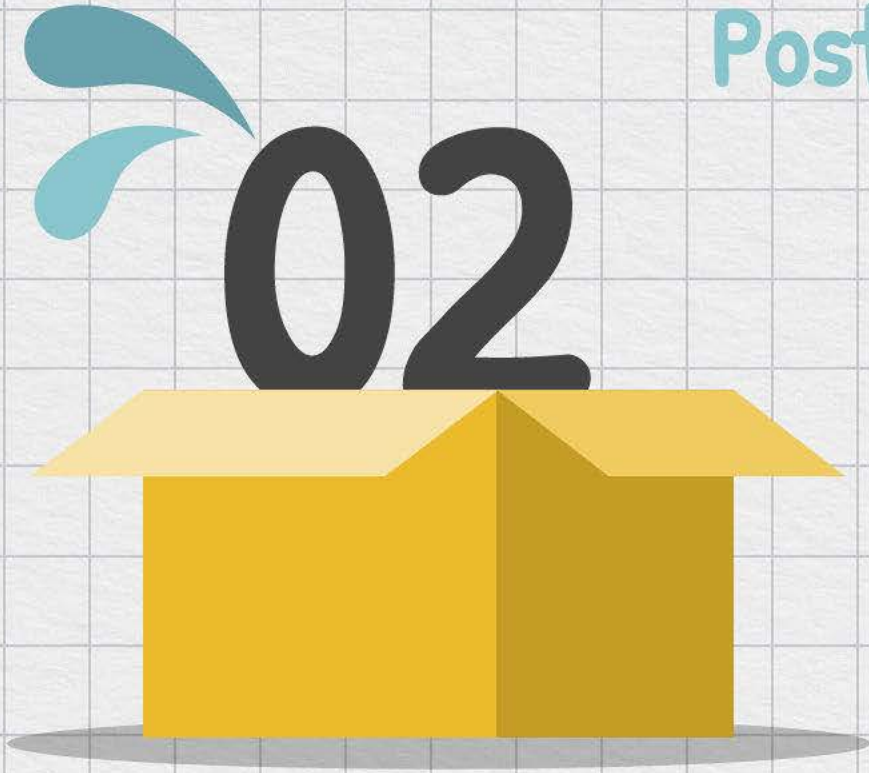




# Community Resources- Post-Secondary Education/Training

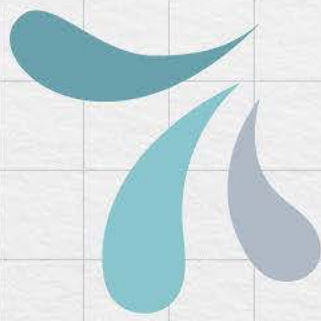
Examples of post-secondary Education/ Training:

- Four year college
- Two year college
- Technical school/ Trade School
- Military
- On the job training





# Agencies/ centers within Pennsylvania



## Office of Vocational Rehabilitation

<https://www.dli.pa.gov/Individuals/Disability-Services/ovr/Pages/default.aspx>

Directory of locations: <https://www.dli.pa.gov/Individuals/Disability-Services/ovr/Pages/OVR-Office-Directory.aspx>

- Statewide there are 21 District Offices staffed with trained, professional Vocational Rehabilitation Counselors which serve Pennsylvania in all 67 counties.
- The Hiram G. Andrews Center in Johnstown provides vocational training and comprehensive rehabilitation services to people from across the state
- OVR can also aid financially with tuition at a post-secondary training program or college
- Students must apply (can apply in 11th grade) and be found eligible for OVR- they will then be assigned a case manager

## Community Colleges and Four Year Universities

- Office of Disability Support Services- students can request accommodations that would help them be successful
- [PATTAN Handout: Post-Secondary Education Expectations](#)
- Many post-secondary institutions also have mental health resources through counseling available



## Colleges with programs tailored to needs of individuals with disabilities

[https://thinkcollege.net/college-search?task=searchform&f%5B0%5D=tc\\_state\\_province%3APennsylvania](https://thinkcollege.net/college-search?task=searchform&f%5B0%5D=tc_state_province%3APennsylvania)





## Example of a Post-Secondary Education/Training Goal and Activities

### Goal:

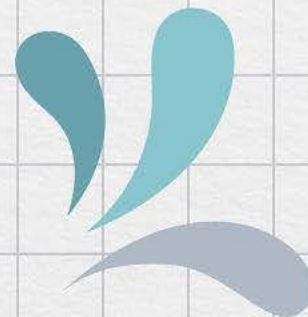
Mrs. Romero has a goal of attending Community College of Philadelphia to earn a Medical Assistant Proficiency Certificate after high school graduation.

### Activities:

- Will be given information about the academic, personal, and career counseling services offered through the Community College of Philadelphia
- Will be given information about the Center on Disability at the Community College of Philadelphia, including steps for requesting accommodations and other college resources available through the Center on Disability
- Will be given resources for mental health support including mental health counseling, including information on how to access up to three counseling sessions per semester for a student in need of services, paid for by the college

Goals and activities are updated in each annual IEP.



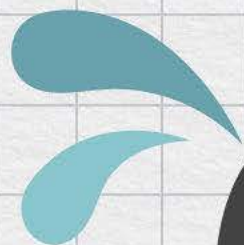
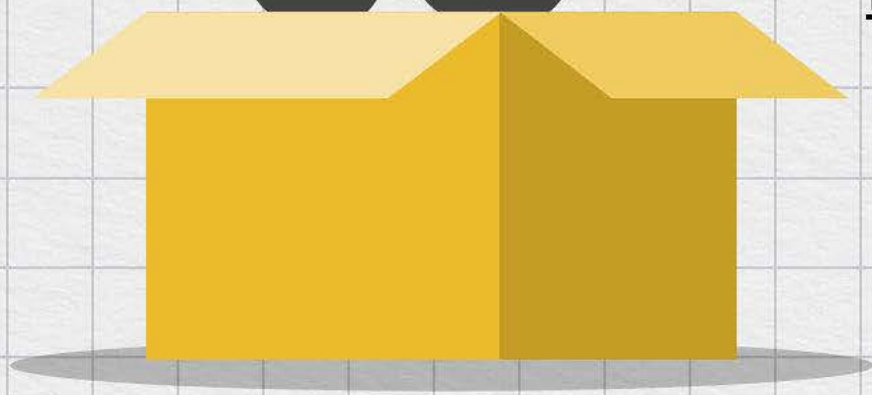


Community Resources-

Employment/ Career Training

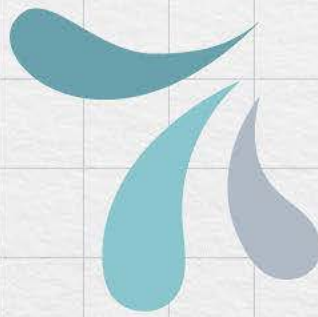
PATTAN Job Skills: Getting Ready for Work

03





# Agencies/ centers within Pennsylvania



## Office of Vocational Rehabilitation (OVR)

<https://www.dli.pa.gov/Individuals/Disability-Services/ovr/Pages/default.aspx>

- Counseling, job-seeking programs, job clubs, and job development used to increase your ability to get a job.
- Advice on finding job leads, filling out applications, getting interviews for a job, and on how to interview.
- OVR supports students with on the job training, including job coaches for those deemed eligible
- Your counselor may also give you job leads or contact employers about available tax credits and hiring incentives.

## PA Career Link <https://www.pacareerlink.pa.gov/jponline/individual>

- PA CareerLink locations offer assistance with career counseling, job search assistance (resume, cover letter, interview practice, networking)

## Work Incentives Planning Assistance (WIPA) - <https://choosework.ssa.gov/>

- Work Incentives make it possible for you to explore work while still receiving benefits such as:
  - Medicaid/Medicare and SSDI

## Works for Me <https://worksforme-pa.org/>

- Works for me is a free resource that helps direct individuals to agencies and programs that help people with disabilities in Pennsylvania who want to work. The program will review individual situations and guide you to resources that will help you find a job, obtain trainings, keep health insurance, get assistive technology, or find other support you may need.





# Example of an Employment Living Goal and Activities

## Goal:

Mrs. Romero has a goal of on the job training as a retail store employee after high school graduation.

## Activities:

-Will be given information about potential services offered by the Office of Vocational Rehabilitation, including the pre-application link and form and services offered

- Will be given the opportunity to utilize the Job Accommodation Network (JAN) website to research reasonable accommodations that may be offered in a workplace setting that align with needs
- Will be given information to research her local Career Link and service available

Goals and activities are updated in each annual IEP.



# Community Resources-

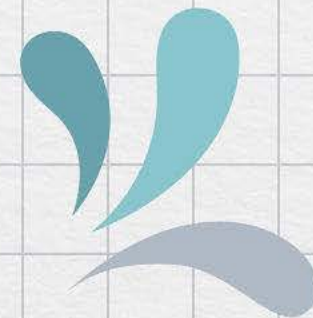
## Independent/Community Living

Not all students have an Independent Living Goal. The IEP team takes a number of factors into account when determining if an Independent Living Goal is needed

PATTAN: Promoting Independent Living While Still in School

Financial Fundamentals: Discussion Starters

04





# Consideration for developing an Independent Living Goal



<b>Navigating the Community</b>	<ul style="list-style-type: none"><li><input type="checkbox"/> Navigating your community for employment related resources</li><li><input type="checkbox"/> Navigating your community for education and training related resources (to include accessing ADA accommodations)</li><li><input type="checkbox"/> Navigating the community for leisure/ entertainment</li><li><input type="checkbox"/> Develop a network of support (friends, neighbors, co-workers)</li></ul>
<b>Healthy Lifestyle Choices</b>	<ul style="list-style-type: none"><li><input type="checkbox"/> Development of self-advocacy and self-determination skills</li><li><input type="checkbox"/> Medical decision making (including mental health and counseling)</li><li><input type="checkbox"/> Develop emergency procedures for use at home and in the community</li><li><input type="checkbox"/> Personal Care / Self Care (includes fitness)</li><li><input type="checkbox"/> Healthy relationships (including sexual education)</li><li><input type="checkbox"/> Proactive decisions revolving around medical needs (including scheduling regular appointments and accessing health care systems)</li><li><input type="checkbox"/> Dietary needs (including shopping, meal decision making / nutrition, food preparations and cooking skills)</li></ul>



# Consideration for developing an Independent Living Goal



<b>Transportation Plan</b>	<ul style="list-style-type: none"><li><input type="checkbox"/> Driver's License</li><li><input type="checkbox"/> Utilizing public transportation and mass transit</li><li><input type="checkbox"/> Carpooling/rideshare</li><li><input type="checkbox"/> Calling for taxi or other reliable transportation</li><li><input type="checkbox"/> Understand car insurance</li></ul>
<b>Personal Finance</b>	<ul style="list-style-type: none"><li><input type="checkbox"/> Budgeting/money management</li><li><input type="checkbox"/> Checking/Savings Accounts/ATM and Debit cards</li><li><input type="checkbox"/> Understanding loans/leases</li><li><input type="checkbox"/> Credit Limits and Credit Scores</li><li><input type="checkbox"/> Understanding pay stubs and taxes - to include accessing any items related to wages and pay on-line</li><li><input type="checkbox"/> Understand and use a credit card wisely, compound interest</li></ul>
<b>Housing</b>	<ul style="list-style-type: none"><li><input type="checkbox"/> Living on campus</li><li><input type="checkbox"/> Living alone (owning/renting)</li><li><input type="checkbox"/> Understanding a lease</li><li><input type="checkbox"/> Investigate rental or homeowner's insurance</li><li><input type="checkbox"/> Living with a roommate</li><li><input type="checkbox"/> Receiving housing support from long term care</li><li><input type="checkbox"/> Understand special housing programs (HUD, Moving Out, etc.)</li></ul>



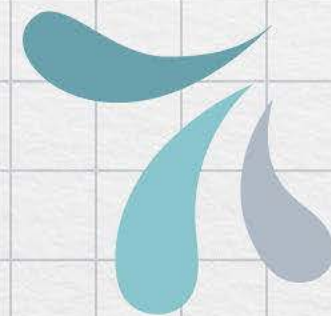
# Consideration for developing an Independent Living Goal



<b>Safety and Proactive Decision Making</b>	<ul style="list-style-type: none"><li><input type="checkbox"/> Following laws for personal and other's safety</li><li><input type="checkbox"/> Safely use social media accounts and the internet</li><li><input type="checkbox"/> Discussion of Guardianship and Supported Decision Making if needed</li><li><input type="checkbox"/> Registration with Selective Service</li><li><input type="checkbox"/> Applying for state identification</li><li><input type="checkbox"/> Registering to vote</li><li><input type="checkbox"/> Demonstrates safety precaution in the home</li><li><input type="checkbox"/> Performs basic first aid skills (treating cuts, burns, performing Heimlich)</li></ul>
<b>Communication Skills</b>	<ul style="list-style-type: none"><li><input type="checkbox"/> Assistive technology goals - (if there is assistive technology being utilized during the school day and it may be utilized after graduation, the goals should be discussed)</li><li><input type="checkbox"/> Taking direction from supervisors</li><li><input type="checkbox"/> Getting along with peers</li><li><input type="checkbox"/> Sending emails and making phone calls</li><li><input type="checkbox"/> Accessing resources in native language</li></ul>



# Agencies within Pennsylvania



## Pennsylvania Centers for Independent Living (CIL)

<https://pasilc.org/independent-living/find-a-cil-by-county/>

- Centers for Independent Living, known as CILs, are consumer-controlled, community-based, cross-disability, non-residential, private, non-profit agencies that are designed and operated within a local community by, and for, individuals with disabilities and provide an array of Independent Living Services.

## PA Family Network- A Vision for Equality <https://www.visionforequality.org/pa-family-network/>

- Provides training for transitioning to life after high school, developing relationships, safety in the community
- Worksheet: [Tool for developing a vision- Family](#)

## ASERT- Autism Services, Education, Resources, and Training Collaborative

<https://paautism.org/>

- Statewide initiative funded by the Office of Developmental Programs (ODP). The goal of the ASERT Collaborative is to provide streamlined access to information for Pennsylvanians living with autism.

## The ARC <https://thearcpa.org/>

- Serves individuals with intellectual and developmental disabilities to reach inclusion within their community





# Example of an Independent Living Goal and Activities

## Goal:


Mrs. Romero has a goal of living independently in an apartment with agency supports after high school.

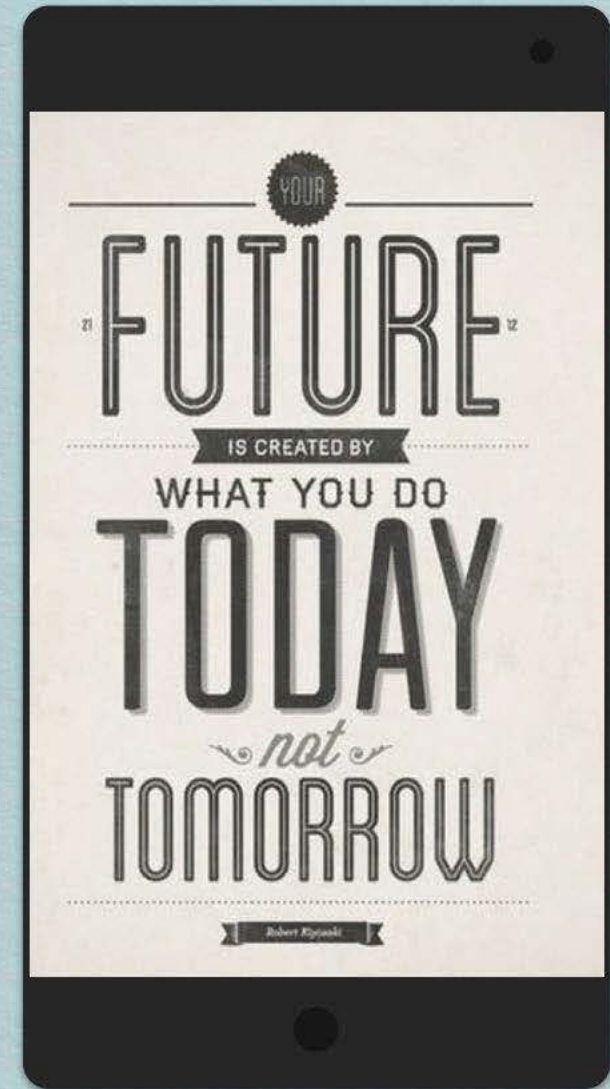
## Activities:

- Will be given the opportunity to have a practice conversation with a Special Education teacher before contacting her local Independent Living Center to discuss services offered that she would be interested in: adult autism waiver, independent living skills, community integration
- Will be given resources to research The Arc Autism Now in the Community website resources, including : Safety Tips and Resources for Individuals with Autism and other disabilities, Social Interaction Among Children and Adults with Autism Recreational Activities, Using Public Transportation
- Will be given resources on registering to vote
- Will be given resources on rights and responsibilities with Age of Majority

Goals and activities are updated in each annual IEP.



- 
- These resources serve as a reference guide as you navigate the transition planning process.
  - Your student's case manager will work with them to connect to these resources.
  - Please let us know if you would like any more information about any of these agencies!







## Agenda of Training

Reading Apprenticeship

RA subject-specific curricula

RA activities

RA graphic organizers

Reading strategies charts or checklists

Example videos

Talking to the Text

Think Alouds

Metacognitive strategies organizers or checklists

Cathy Groh Steffy

Justine Fecik

Jessica Purser

Anne Daly

Estella Greco

Caroline Kerestes

Tricia Klucinec

Halley Scarpignato

Morgan Pugh

Lindsay Reid

Kera Romero

Angela Shookster

Daniel Talley

Lisa Vanderlaag

Kara Baxter

Erin Bowman

Jason Harvey  
David Stiles

PARENT INFORMATION SESSION

# STEPS FOR SUCCESS

Presented by Mr. Daniel Talley -  
Special Education Teacher



MORNING SESSION

WEDNESDAY, OCTOBER 21ST AT 9:30 AM

EVENING SESSION

THURSDAY, OCTOBER 22ND AT 6:30 PM

Topics to Include: Setting up a Routine, Setting up a  
Workspace, Avoiding Distractions, Staying Organized



Cathleen	Delaney
Jane	Graham
Heather	Iovine
Dana	Moreno
Maria	Alexis
Rebecca	Algeo
Timothy	Booth
John	Bugay
Jennifer	Burpoe
Susan	Chamberlain
Peicheng	Chu
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Jacalyn	DeRita
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Daniel	DiMarcella

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Dana	Heleniak

Trey Hennessy

Amy Hertzog

Michael Huggins

Lauren Hughes

Sarah Jefferis

Sarah Kemmerer

Matthew Kinsch

Galen Kreiser

Andrew Lewis

Judith Lion

Julie Maloney

Skylar Meier

Marcus Meslener

Michael Meyer

Joseph Michener

Colleen Mullins

Allan Murray

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Jessie	Rieger
Amber	Roth
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Stephanie	Stanley
Chelsey	Staub
Patrick	Tobin
Brittany	Trotter
Kelly	Valentini
Kelly	Weaver
Abigail	Weller-Hall
John	Wilson
Dianne	Zaayenga
Kimberly	Chicchi
Itasha	Douglas
Jessica	Hull
Karissa	Lookingbill



Sean	Lamb
Jennifer	Koch
Peta-Gay	Woodlin
Patricia	Binkley
Meghan	Bloomer
Laura	Carlino
Kim	Eife
Chelsea	Hartzman
Kelly	Krelove
Caitlin	March
Melissa	Stump
Elizabeth	Toigo
Adele	Mercatoris
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Christine	Matejunas
Tanya	Monaco
Caroline	Stevenson
David	Stiles
Shannon	Sumner
Irene	Zulkoski
Deborah	Bey
Jennifer	Offenbeck
Kendra	Haslam
Alexi	Frederick

Sossie Brown

Mariann Capets

Melissa Demorest

Eileen Hartshaw

Megan Lydon

Lauren Nagy

Jennifer Devey

**PARENT INFORMATION SESSION:**

# **PROGRESS MONITORING: THE IMPORTANCE OF COMPLETING PROBES**

Presented by Miss Caroline Kerestes

**TUESDAY, NOVEMBER 17TH | 6 PM**

**WEDNESDAY, NOVEMBER 18TH | 10 AM**

To join the session, please use  
the following link:

[https://meet.google.com/aur-  
pmsh-ndp](https://meet.google.com/aur-pmsh-ndp)

**HOPE TO SEE YOU THERE!**

Cathleen	Delaney
Jane	Graham
Heather	Iovine
Dana	Moreno
Maria	Alexis
Rebecca	Algeo
Timothy	Booth
John	Bugay
Jennifer	Burpoe
Susan	Chamberlain
Peicheng	Chu
Alex	Copenhaver
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Aubree	Furrer
Steven	Galette
Kimberly	Geller
Darren	Gibb
Emily	Gibson
Katelyn	Griffin
Jodi	Grobman
Jessica	Hammond
Dana	Heleniak

Trey Hennessy

Amy Hertzog

Michael Huggins

Lauren Hughes

Sarah Jefferis

Sarah Kemmerer

Matthew Kinsch

Galen Kreiser

Andrew Lewis

Judith Lion

Julie Maloney

Skylar Meier

Marcus Meslener

Michael Meyer

Joseph Michener

Colleen Mullins

Allan Murray

Nathaniel Newsted



Deborah	Parvin
Tracy	Pugliese
Jessie	Rieger
Amber	Roth
Matthew	Smith
Stephanie	Stanley
Chelsey	Staub
Patrick	Tobin
Brittany	Trotter
Kelly	Valentini
Kelly	Weaver
Abigail	Weller-Hall
John	Wilson
Dianne	Zaayenga
Kimberly	Chicchi
Itasha	Douglas
Jessica	Hull
Karissa	Lookingbill

Sean	Lamb
Jennifer	Koch
Peta-Gay	Woodlin
Patricia	Binkley
Meghan	Bloomer
Laura	Carlino
Kim	Eife
Chelsea	Hartzman
Kelly	Krelove
Caitlin	March
Melissa	Stump
Elizabeth	Toigo
Adele	Mercatoris
Amanda	Friedman
Laurie	Moyer
Nancy	Repko
Melissa	Nilsson

Cathy Groh Steffy

Justine Fecik

Jessica Purser

Anne Daly

Estella Greco

Gretchen Hoff

Caroline Kerestes

Tricia Klucinec

Halley Perrupato-  
Scarpignato

Morgan Pugh

Lindsay Reid

Kera Romero

Angela Shookster

Daniel Talley

Lisa Vanderlaag

Sarah	Agosta
Kara	Baxter
Erin	Bowman
Jill	Faunce
Erin	Finnerty
Kelly	Green
Jason	Harvey
Jamie	Mangold
Christine	Matejunas
Tanya	Monaco
Caroline	Stevenson
David	Stiles
Shannon	Sumner
Irene	Zulkoski
Deborah	Bey
Jennifer	Offenbeck
Kendra	Haslam
Alexi	Frederick

Sossie Brown

Mariann Capets

Melissa Demorest

Eileen Hartshaw

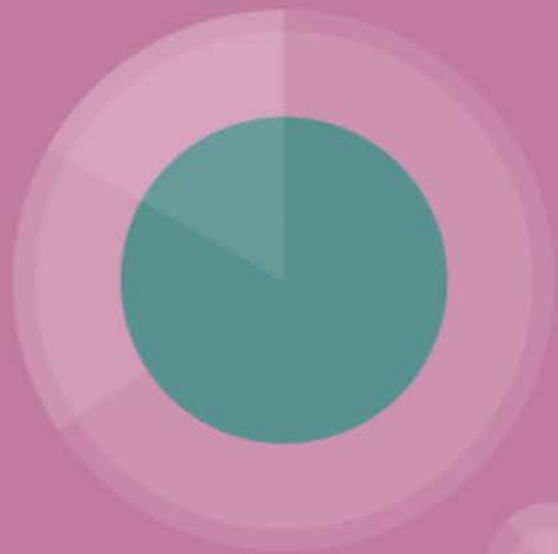
Megan Lydon

Lauren Nagy

Jennifer Devey

# IEP Progress Reports

Quarter 3 2020-2021





**Due to Carly by 8:00am Tuesday April 13, 2021**

**Do not copy Tori on Progress Reports**

**Email as you complete batches of more than two (zip file please)**





## **If You Are Unsure about something.....**

Send me an example. Please don't spend the time on all of your progress reports, only to have to go back and fix every one



All students who enrolled prior to the end of Quarter 3 must have a Progress Report

New IEP's- if you have had a Progress Monitoring probe since the IEP implementation, you have data to report



# IEP Writer Progress Reports

IEP must be finalized before you can begin reporting on goals

Be sure you are reporting on the most current IEP

- If a revision was done for a new student, be sure you are reporting on the revised goals, not the original ones from the previous school.

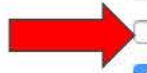
When generating the PR, be sure to select a header that includes the student name  
(see next slide)



# IEP

## Select all print options

- Print Draft watermark?
- Print cover sheet?
- Page break between sections?
- Page break between Present Levels?
- Page break between Goals?
- Append MA Auth. Letter?
- Append PBSP?
- Show Page 1 Header?
- Show Page 1 Footer?
- Append Spanish Copy



## Select all printable sections

- Demographics
- Signatures
- Safeguard
- Considerations
- Levels
- IEP Transition
- State Assessments
- Local Assessments
- IEP Goals
- Progress Reports
- Services
- Placement
- Reporting
- Attachment

### Page Header



### Page Footer

Generate PDF

Cancel





## IEP Writer PDF's

Spelling and grammar check

Same font type and size throughout

Proofread upon generating the PDF- Are your graph's visible?

Related services (other than social and coping skills)- 'Progress Report to be provided by Related Service Provider'

- Use 'Progress Reporting' as the Progress Indicator



# Students With IEP's Not in IEP Writer

Utilize the template with header (see Drive)

- Student name, School year, quarter on each page (change)

Spelling & grammar check

Same font type and size throughout

Proofread



## Students With IEP's Not in IEP Writer

Proofread- **Did you include report of progress?**

Delete excess tables/rows

You do not need to include goals from Related Services, other than social and coping skills. They will be reported on separately.





## **Students With IEP's Not in IEP Writer**

Social & Coping are being reported on by the instructors and sent to you

If you need gifted data, please see Matt K.



# Progress Indicators

- Goal removed through IEP revision
- Independent mastery
  - If you report this, state whether a new goal and/or SDI will be introduced via an IEP revision
- Progress
- Mastery in small groups
- Inconsistent Progress (visible over multiple data points)
- Progress Reporting
- Goal recently introduced (see wording example)



## Reporting on Goals

Do not utilize 'No Progress' unless there is truly no progress and you will be revising the goal

\*\*If we report that there is no progress being made, then that is an indication that perhaps the goal needs to be adjusted



## Student with Newly Implemented IEP

'Goal recently introduced'- \*\*'s IEP was implemented on \*\*/\*\*. Reporting on this goal will begin in Quarter 4.



# Graphs

- If you have more than one data point, please utilize a graph (not a chart).  
DATA speaks louder than words.
- Anecdotal info only if necessary  
If students did not submit probes, provide information regarding your attempts to contact them.
- Your graph should be clear as to what your goal is measuring
- Label your graph accordingly



# When a Graph Doesn't Work

Only one data point

If a student does not attend Progress Monitoring (unless you are measuring attendance)

\* Write the dates of the sessions, when phone calls/emails were sent, if a PTC was held, etc.



## Things to Avoid

Screenshots of writing samples, reading inventories, screenshots from Moodle etc.

If this information is necessary to support your data, save them in a student folder.

FUZZY or subjective words ('good' progress, 'limited' progress).





## Example for when a student has not attended

\*\*\*\*Progress Monitoring sessions were held weekly throughout the entire quarter. \*\*\*\* failed to attend these sessions and did not complete any probes despite weekly emails and phone calls to discuss lack of work completion. Communication was attempted on .....Additionally, \*\*\*\* had multiple opportunities to complete \*\*\* probes within Moodle and failed to do so. This course is based off of \*\*\*\*'s IEP goals and is graded on completion.

\*\* Dates of attempted contact



## Example Wording

The third attempt for \*\*'s IEP meeting was held on 1/19/21 and IEP was implemented on 1/20/21, less than one week prior to the end of Quarter 2. Baseline data listed is considered current progress. Data will be collected and reported beginning Quarter 3.

For the kids submitting more than one probe on the same day.

1st Quarter - Progress Reporting -

Oswald attended 5 of 8 writing progress monitoring sessions in Quarter 1. He completed 3 writing samples, one of which is listed as his baseline (9/12/18). The last 2 submissions were submitted on the same day, 10/29/18. His first sample included 5 sentences and 5 details. In his second sample, Ozzie technically answered the prompt but his details were vague. Since he submitted two probes on the same day, progress over an extended period of time cannot be accurately reported.



# Revisions

Please send me revisions (goal mastery, etc.) no later than 3 weeks following the progress report



# Questions?

Please reach out with any questions!

Cathy Groh Steffy

Justine Fecik

Jessica Purser

Anne Daly

Estella Greco

Caroline Kerestes

Tricia Klucinec

Halley Scarpignato

Morgan Pugh

Lindsay Reid

Kera Romero

Angela Shookster

Daniel Talley

Lisa Vanderlaag

Kara Baxter

Erin Bowman

Jason Harvey  
David Stiles



Model Memorandum of Understanding

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**Memorandum of Understanding  
Between**

West Goshen Police Department  
(Law Enforcement Authority)

and

21st Century Cyber Charter School  
(School Entity)

July 1, 2021 - June 30, 2023  
(Date)

**I. Introduction**

**A. Parties**

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

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

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

environment.

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

D. Legal Authority

1. The parties make this agreement as required by Article XIII-A of the Public School Code of 1949, popularly known as the – Safe Schools Act, as amended, 24 P.S. §§ 13-1301-A – 13-1313-A.
2. In so recognizing this legal authority, the parties acknowledge their respective duties pursuant to the Safe Schools Act and hereby agree to support and cooperate with one another in carrying out their joint and several responsibilities thereunder.
3. Information from Student Records
  - a. The Law Enforcement Authority shall be governed by the following reporting and information exchange guidelines:
    - i. Criminal History Record Information Act, 18 Pa C.S. § 1901 *et seq.*
    - ii. The prohibition against disclosures, specified in section IV (C)(5) of this Memorandum.
  - b. When sharing information and evidence necessary for the Law Enforcement Authority to complete its investigation, the School Entity shall:
    - i. Comply with the Family Educational Rights and Privacy Act (hereinafter -FERPA), 20 U.S.C. § 1232g, and its implementing regulations at 34 C.F.R. § 99,1 *et seq.*, and 22 Pa. Code §§ 12.31-12.33, including any amendments thereto.
    - ii. Comply with the requirements of the Safe Schools Act, 24 P.S. §§ 13-1303-A and 13-1313-A, and any amendments thereto.
    - iii. Complete reports as required by section 13-303-A of the Safe Schools Act, 24 P.S. § 13-1303-A, and any amendments thereto.
  - c. The School Entity may disclose personally identifiable information from an educational record of a student to the Law Enforcement Authority if a health or safety emergency exists and knowledge of that information is necessary to protect the health or safety of the student or other individuals. In determining whether a health or safety emergency exists, the School Entity may take into account the totality of the circumstances pertaining to a threat to the health or safety of a student or other individuals. If the School Entity determines that there is an articulable and significant threat to the health or safety of a student or other individuals, it may disclose information from education records to the Law Enforcement Authority, if knowledge of that information is necessary for the Law Enforcement Authority to protect the health or safety of the student or other individuals. The School Entity must record the articulable and significant threat to the health or safety of a student or other

individuals so that it can demonstrate to parents, students and the Family Policy Compliance Office<sup>1</sup> – what circumstance led it to determine that a health or safety emergency existed and why the disclosure was justified.

E. Priorities of the Law Enforcement Authority

1. Help the School Entity prevent delinquent acts through preventive measures, including referrals to support services, diversionary programs, restorative practices, school-wide positive behavior supports, education and deterrence.
2. Investigate as appropriate all incidents reported to have occurred on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity. The investigation of all reported incidents shall be conducted in the manner that the Law Enforcement Authority, in its sole discretion, deems appropriate; but any investigation shall be conducted so as to involve as little disruption to the school environment as is practicable.
3. Identify those responsible for the commission of the reported incident and, where appropriate, apprehend and prosecute those individuals. Identification and apprehension procedures shall involve as little disruption to the school environment as is practicable.
4. Establish and maintain a cooperative relationship with the School Entity in the reporting and resolution of all incidents described in Section II of this document.

F. Priorities of the School Entity

1. Help law enforcement prevent delinquent acts through preventive measures, including referrals to support services, diversionary programs, restorative practices, school-wide positive behavior supports, education and deterrence.
2. Create a safe learning environment.
3. Establish and maintain a cooperative relationship with the Law Enforcement Authority in the reporting and resolution of all incidents described in Section II of this document.
4. Provide the Law Enforcement Authority with all relevant information and required assistance in the event of a reported incident.
5. The School Entity shall give the Law Enforcement Authority a copy of the School Entity's behavior support services procedures and invite Law Enforcement Authority representatives to behavior support trainings.

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<sup>1</sup> Questions related to FERPA should be directed to the Family Policy Compliance Office within the U.S. Department of Education.



## II. Notification of Incidents to Law Enforcement

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

### A. Mandatory Notification

1. The School Entity shall immediately notify the Law Enforcement Authority having jurisdiction where the offense occurred by the most expeditious means practicable of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity:
  - a. The following offenses under 18 Pa.C.S. (relating to crimes and offenses):
    - i. Section 908 (relating to prohibited offensive weapons).
      - a. The term offensive weapon is defined by section 908 of the Crimes Code as any bomb, grenade, machine gun, sawed-off shotgun with a barrel less than 18 inches, firearm specially made or specially adapted for concealment or silent discharge, any blackjack, sandbag, metal knuckles, dagger, knife, razor or cutting instrument, the blade of which is exposed in an automatic way by switch, push-button, spring mechanism, or otherwise, any stun gun, stun baton, taser or other electronic or electric weapon or other implement for the infliction of serious bodily injury which serves no common lawful purpose. See 18 Pa.C.S. § 908 (c) (relating to definitions).
      - b. Consistent with section 908(b) of the Crimes Code (relating to exceptions), this reporting requirement does not apply to one who possessed or dealt with an offensive weapon solely as a curio or in a dramatic performance, or to one who possessed an offensive weapon briefly in consequence of having found it taken it from an aggressor, or under circumstances similarly negating any intent or likelihood that the weapon would be used unlawfully.
    - ii. Section 912 (relating to possession of weapon on school property).
      - a. The term weapon is defined by section 912 of the Crimes Code to include but is not limited to, a knife, cutting instrument, cutting tool, nunchuck stick, firearm, shotgun, rifle and any other tool, instrument or implement capable of inflicting serious bodily injury.
      - b. Consistent with section 912(c) of the Crimes Code (relating to defense), this reporting requirement does not apply to a weapon that is: (a) possessed and used in conjunction with a lawful supervised school activity or course; or (b) is possessed for other lawful purpose.

- iii. Chapter 25 (relating to criminal homicide).
  - iv. Section 2702 (relating to aggravated assault).
  - v. Section 2709.1 (relating to stalking).
  - vi. Section 2901 (relating to kidnapping).
  - vii. Section 2902 (relating to unlawful restraint).
  - viii. Section 3121 (relating to rape).
  - ix. Section 3122.1 (relating to statutory sexual assault).
  - x. Section 3123 (relating to involuntary deviate sexual intercourse).
  - xi. Section 3124.1 (relating to sexual assault).
  - xii. Section 3124.2 (relating to institutional sexual assault).
  - xiii. Section 3125 (relating to aggravated indecent assault).
  - xiv. Section 3126 (relating to indecent assault).
  - xv. Section 3301 (relating to arson and related offenses)
  - xvi. Section 3307 (relating to institutional vandalism), when the penalty is a felony of the third degree.
  - xvii. Section 3502 (relating to burglary).
  - xviii. Section 3503(a) and (b)(1)(v)(relating to criminal trespass).
  - xix. Section 5501 (relating to riot).
  - xx. Section 6110.1 (relating to possession of firearm by minor).
- b. The possession, use or sale of a controlled substance, designer drug or drug paraphernalia as defined in The Controlled Substance, Drug, Device and Cosmetic Act, *as amended*, 35 P.S. §§ 780-101 – 780-144, popularly known as the Drug Act. For purposes of the Memorandum, the terms controlled substance, designer drug and drug paraphernalia shall be defined as they are in Section 102 of the Drug Act. See 35 P.S. § 780-102 (relating to definitions).
- c. Attempt, solicitation or conspiracy to commit any of the offenses listed in paragraphs 1 and 2 of this subsection.
- d. An offense for which registration is required under 42 Pa.C.S. § 9795.1 (relating to registration).

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

B. Discretionary Notification

1. The School Entity may notify the Law Enforcement Authority having jurisdiction where the incident occurred of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity:
  - a. The following offenses under 18 Pa.C.S. (relating to crimes and offenses):
    - i. Section 2701 (relating to simple assault)
    - ii. Section 2705 (relating to recklessly endangering another person).
    - iii. Section 2706 (relating to terroristic threats).
    - iv. Section 2709 (relating to harassment).
    - v. Section 3127 (relating to indecent exposure)
    - vi. Section 3307 (relating to institutional vandalism), when the penalty is a misdemeanor of the second degree.
    - vii. Section 3503(b)(1)(i), (ii), (iii), and (iv), (b.1) and (b.2) (relating to criminal trespass).
    - viii. Chapter 39 (relating to theft and related offenses).
    - ix. Section 5502 (relating to failure of disorderly persons to disperse upon official order).
    - x. Section 5503 (relating to disorderly conduct).
    - xi. Section 6305 (relating to sale of tobacco).
    - xii. Section 6306.1 (relating to use of tobacco in schools prohibited).
    - xiii. Section 6308 (relating to purchase, consumption, possession, or transportation of liquor or malt or brewed beverages by a person under 21 years of age).
  - b. Attempt, solicitation or conspiracy to commit any of the offenses listed in subsection (a).
2. In exercising its discretion to determine whether to notify law enforcement of such incidents, the School Entity may consider the following factors: the seriousness of the situation, the school's ability to defuse or resolve the situation, the child's intent, the child's

age, whether the student has a disability and, if so, the type of disability and its impact on the student's behavior, and other factors believed to be relevant.

C. Law Enforcement Response to Notification

1. When notified of an incident listed in subsections A or B, law enforcement's decision to investigate and file charges, at the sole discretion of the Law Enforcement Authority, may be made in consultation with school administrators.
2. In determining whether to file charges, the Law Enforcement Authority is encouraged to consult with the District Attorney. Where appropriate under the law, part of this consultation may include a discussion about the availability or propriety of utilizing a diversionary program as an alternative to filing charges.

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

1. If a child with a disability commits an incident of misconduct, school administrators and the Law Enforcement Authority should take into consideration that the child's behavior may be a manifestation of the disability and there may be no intent to commit an unlawful act. A child with a disability under this subsection shall mean a student with an IEP, a protected handicapped student with a service agreement that includes a behavior support plan, or such student for whom an evaluation is pending under 22 Pa. Code §§ 14.123 (relating to evaluation), 15.5 (relating to school district initiated evaluation and provision of services), 15.6 (relating to parent initiated evaluation and provision of services), or Chapter 711 (relating to charter school and cyber charter school services and programs for children with disabilities).
2. In the event a child with a disability commits a mandatory notification offense under Subsection A, the School Entity must provide immediate notification to the Law Enforcement Authority regardless of the disability. Such notification will state that the child has an IEP or a service agreement that includes a behavior support plan and may include the School Entity's recommendation that police intervention may not be required and advisement that the School Entity will address the student's behavior need as required by applicable federal and state law and regulations, including 22 Pa. Code §§ 14.133 (relating to positive behavior support), 15.3 (relating to protected handicapped students general) or 711.46 (relating to positive behavior support). The Law Enforcement Authority may take the recommendation under advisement but reserves the right to investigate and file charges.
3. In the event a child with a disability commits a discretionary offense under Subsection B and the School Entity does not believe that police intervention is necessary, the School Entity will address the student's behavior need as required by applicable federal and state law and regulations, including 22 Pa. Code §§ 14.133, 15.3 or 711.46.
4. In accordance with 34 CFR 300.535 (relating to referral to and action by law enforcement and judicial authorities), nothing will prohibit the School Entity from reporting an offense committed by a child with a disability to the Law Enforcement Authority, and nothing will prevent State law enforcement and judicial authorities from exercising their responsibilities with regard to the application of Federal and State law to crimes committed by a child with a

disability.

5. The School Entity, when reporting an offense committed by a child with a disability, should ensure that copies of the special education and disciplinary records of the child are transmitted for consideration by the appropriate authorities to the Law Enforcement Authority to whom the incident was reported.
6. The School Entity, when reporting an incident under this section, may transmit copies of the child's special education and disciplinary records only to the extent that the transmission is permitted by FERPA.

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

See 21st Century Cyber Charter School's Policy #6005.

- E. Upon notification of the incident to the Law Enforcement Authority, the School Entity shall provide as much of the following information as is available at the time of notification. In no event shall the gathering of information unnecessarily delay notification:
  1. Whether the incident is in-progress or has concluded.
  2. Nature of the incident.
  3. Exact location of the incident.
  4. Number of persons involved in the incident.
  5. Names and ages of the individuals involved.
  6. Weapons, if any, involved in the incident.
  7. Whether the weapons, if any, have been secured and, if so, the custodian of the weapons.
  8. Injuries involved.
  9. Whether EMS or the Fire Department have been notified.
  10. Identity of the school contact person.
  11. Identity of the witnesses to the incident, if any.
  12. Whether the incident involves a student with a disability and, if so, the type of disability and its impact on the student's behavior.
  13. Other such information as is known to the school entity and believed to be relevant to the incident.
- F. No later than September 30 of each year, the School Entity shall assemble and make ready for immediate deployment to its Incident Command Post the following information for the purpose of assisting the Law Enforcement Authority in responding to an emergency:



1. Blueprints or floor plans of the school buildings.
2. Aerial photo, map or layout of the school campus, adjacent properties and surrounding streets or roads.
3. Location(s) of predetermined or prospective command posts.
4. Current teacher/employee roster.
5. Current student roster.
6. Most recent school yearbook.
7. School fire-alarm shutoff location and procedures.
8. School sprinkler system shutoff location and procedures.
9. Gas/utility line layouts and shutoff valve locations.
10. Cable/satellite television shutoff location and procedures.
11. Other information the School Entity deems pertinent to assist local police departments in responding to an emergency.

### **III. Law Enforcement Authority Response**

- A. Depending on the totality of the circumstances, initial response by the Law Enforcement Authority may include:
  1. For incidents in progress:
    - a. Meet with contact person and locate scene of incident.
    - b. Stabilize incident.
    - c. Provide/arrange for emergency medical treatment, if necessary.
    - d. Control the scene of the incident.
      - i. Secure any physical evidence at the scene.
      - ii. Identify involved persons and witnesses.
    - e. Conduct investigation.
    - f. Exchange information.
    - g. Confer with school officials to determine the extent of law enforcement involvement required by the situation.
  2. Incidents not in progress:
    - a. Meet with contact person.
    - b. Recover any physical evidence.
    - c. Conduct investigation.
    - d. Exchange information.
    - e. Confer with school officials to determine the extent of law enforcement involvement required by the situation.
  3. Incidents initially reported to the Law Enforcement Authority

If any incident described in sections IIA or IIB is initially reported to the Law Enforcement Authority, the Law Enforcement Authority shall proceed directly with its investigation, shall immediately notify the School Entity of the incident, and shall proceed as outlined in sections IIA through IIE.

#### B. Custody of Actors

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

### IV. Assistance of School Entities

#### A. *In Loco Parentis*

1. Teachers, Guidance Counselors, Vice Principals and Principals in the public schools have the right to exercise the same authority as a parent, guardian or person in parental relation to such pupil concerning conduct and behavior over the pupils attending a school during the time they are in attendance, including the time required in going to and from their homes.
2. School authorities' ability to stand *in loco parentis* over children does not extend to matters beyond conduct and discipline during school, school activities, or on a conveyance as described in the Safe Schools Act providing transportation to or from school or a school sponsored activity.

#### B. Notification of Parent or Guardian

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

#### C. Scope of School Entity's Involvement

1. General principles: Once the Law Enforcement Authority assume primary responsibility for a matter, the legal conduct of interviews, interrogations, searches, seizures of property, and arrests are within the purview of the Law Enforcement Authority. The School Entity shall defer to the Law Enforcement Authority on matters of criminal and juvenile law procedure, except as is necessary to protect the interests of the School Entity. The Law Enforcement

Authority will keep the chief school administrator, or his designees, informed of the status of pending investigations.

2. Victims

- a. The School Entity shall promptly notify the parent or guardian of a victim when the Law Enforcement Authority interviews that victim. The Law Enforcement Authority shall follow its policies and procedures when interviewing a victim to ensure the protection of the victim's legal and constitutional rights.
- b. In the event a victim is interviewed by Law Enforcement Authority on school property, a guidance counselor or similar designated personnel may be present during the interview.

3. Witness

- a. The School Entity shall promptly notify the parent or guardian of a witness when the Law Enforcement Authority interviews that witness. The Law Enforcement Authority shall follow its policies and procedures when interviewing a witness to ensure the protection of the witness's legal and constitutional rights.
- b. In the event a witness is interviewed by the Law Enforcement Authority on school property, a guidance counselor or similar designated personnel should be present during the interview.

4. Suspects and Custodial Interrogation

- a. The School Entity shall help the Law Enforcement Authority to secure the permission and presence of at least one parent or guardian of a student suspect before that student is interrogated by law enforcement authorities.
- b. When a parent or guardian is not present, school authorities shall not stand *in loco parentis* (in the place of the parent/guardian) during an interview.
- c. If an interested adult cannot be contacted, the School Entity shall defer to the investigating Law Enforcement Authority, which will protect the student suspect's legal and constitutional rights as required by law.

5. Conflicts of Interest

- a. The parties to this Memorandum recognize that if a School Entity employee, contractor, or agent of the School Entity is the subject of an investigation, a conflict of interest may exist between the School Entity and the adult suspect.
- b. Neither the individual that is the subject of the investigation, nor any person acting as his/her subordinate or direct supervisor, shall be present during Law Enforcement Authority's interviews of student co-suspects, victims or witnesses by the Law Enforcement Authority.
- c. Neither the individual who is the subject of the investigation, nor his/her subordinate(s) and/or direct supervisor(s), shall be informed of the contents of the statements made by



student co-suspects, victims or witnesses, except at the discretion of the Law Enforcement Authority or as otherwise required by law.

#### D. Reporting Requirements

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

- a. No later than thirty days prior to the deadline for submitting the annual report, the chief school administrator shall submit the report to the police department with jurisdiction over the relevant school property. The police department shall review the report and compare the data regarding criminal offenses and notification of law enforcement to determine its accuracy.
- b. No later than fifteen days prior to the deadline for submitting the annual report, the police department shall notify the chief school administrator, in writing, whether the report accurately reflects police incident data. Where the police department determines that the report accurately reflects police incident data, the chief of police shall sign the report. Where the police department determines that the report does not accurately reflect police incident data, the police department shall notify the chief school administrator and the office in writing.
- c. Prior to submitting the annual report, the chief school administrator and the police department shall attempt to resolve discrepancies between the report and police incident data. Where a discrepancy remains unresolved, the police department shall notify the chief school administrator and the office in writing.
- d. Where a police department fails to take action as required under clause a or b, the chief school administrator shall submit the annual report and indicate that the police department failed to take action as required under clause a or b.
- e. Where there are discrepancies between the School Entity's incident data and the police incident data, the following shall occur:

[Describe procedure to be followed for the resolution of school violence data discrepancies prior to filing the annual report]

See 21st Century Cyber Charter School's Policy #6005.

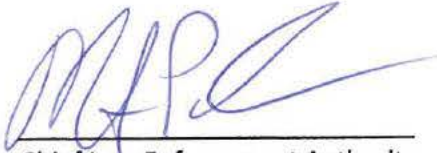
V. General Provisions

- A. This Memorandum does not create any contractual rights or obligations between the signatory Law Enforcement Authority, the signatory School Entity, any other signatory authorities or entities, or their respective officers, employees, agents or representatives.
- B. This Memorandum may be amended, expanded or modified at any time upon the written consent of the parties. It must be reviewed and re-executed within two years of the date of its original execution and every two years thereafter. Describe what modifications have been made to this Memorandum of Understanding. If you have not made any modifications or amended it in any way, please enter "Not Applicable" in the space provided.
- C. If changes in state or federal law require changes to the Memorandum, the parties shall amend this Memorandum.
- D. All parties to this Memorandum will communicate fully and openly with each other in order to resolve any problems that may arise in the fulfillment of the terms of this Memorandum.



\_\_\_\_\_  
Chief School Administrator  
Dr. Matthew Flannery, CEO

21st Century Cyber Charter School  
1245 Wrights Lane  
West Chester, PA 19380  
\_\_\_\_\_  
School Entity



\_\_\_\_\_  
Chief Law Enforcement Authority

West Goshen Police Department  
1025 Paoli Pike  
West Chester, PA 19380  
\_\_\_\_\_  
Law Enforcement Authority



Barry Johnson (Sep 2, 2021 12:40 EDT)

\_\_\_\_\_  
~~Building Principal~~  
Barry Johnson,  
Facilities Manager

21st Century Cyber Charter School  
1245 Wrights Lane  
West Chester, PA 19380  
\_\_\_\_\_  
School Building

Updated, February 1, 2019



Book	Policy Manual
Section	6000 Operations
Title	Relations With Law Enforcement Agencies
Code	6005
Status	Active
Adopted	March 22, 2006
Prior Revised Dates	November 5, 2019

## **Purpose**

The Board of Trustees (Board) recognizes that cooperation with law enforcement agencies is considered essential for protecting students and staff, maintaining a safe environment, and safeguarding Charter School property.

## **Authority**

It shall be the policy of the Board to establish and maintain a cooperative relationship between the Charter School and local police department(s) in maintaining school safety and security in responding to school safety and security reports, and in the reporting and resolution of incidents that occur on Charter School property, at any school-sponsored activity, or on any conveyance providing transportation to or from the Charter School or a school-sponsored activity.[\[1\]](#)  
[\[2\]](#)

The Board directs the Chief Executive Officer to execute and update, on a biennial basis, a memorandum of understanding with each local police department that has jurisdiction over Charter School property, in accordance with state law and regulations.[\[2\]](#)[\[3\]](#)

## **Definition**

**Incident** - an instance involving an act of violence; the possession of a weapon by any person; the possession, use, or sale of a controlled substance or drug paraphernalia as defined in the Pennsylvania Controlled Substance, Drug, Device and Cosmetic Act; the possession, use, or sale of alcohol or tobacco by any person on Charter School property; or conduct that constitutes an offense listed under the Safe Schools Act.[\[2\]](#)[\[4\]](#)[\[5\]](#)

## **Guidelines**

## Memorandum of Understanding

In accordance with state law and regulations, the Chief Executive Officer shall execute and update, every two (2) years, a memorandum of understanding with each local police department that has jurisdiction over Charter School property. The memorandum of understanding shall be signed by the Chief Executive Officer, police chief and each building principal, and be filed with the Office for Safe Schools.[\[2\]](#)[\[3\]](#)

In developing and updating the memorandum of understanding, the Charter School shall consult and consider the State Board of Education model memorandum of understanding. If the Charter School's memorandum of understanding with local law enforcement contains substantive differences from the State Board of Education model memorandum of understanding, the Chief Executive Officer shall provide a written statement which identifies the differences and the reasons for the differences as part of the biennial filing with the Office for Safe Schools.[\[2\]](#)[\[3\]](#)

The memorandum of understanding shall comply with state law and regulations and set forth procedures to be followed regarding incidents that include, but are not limited to, acts of violence, weapons, terroristic threats, controlled substances, alcohol and tobacco.

The memorandum of understanding may specify other matters related to crime prevention which have been mutually agreed upon by the Chief Executive Officer and the



local police department that has jurisdiction over the Charter School property.[\[2\]](#)

## **Training**

The Charter School shall invite representatives of each local police department that has jurisdiction over Charter School property to participate in training related to subjects that enhance understanding of and build positive relationships with students, which may include but not be limited to training on trauma-informed approaches, restorative practices, suicide awareness and prevention, child abuse recognition and reporting, maintaining confidentiality of students' personally identifiable information and maintaining professional adult/student boundaries.

## **Students With Disabilities**

The Charter School shall provide a copy of its administrative procedures for behavior support, developed in accordance with the Special Education Plan, to each local police department that has jurisdiction over Charter School property. Updated copies shall be provided each time the administrative procedures for behavior support are revised by the Charter School.[\[6\]](#)[\[7\]](#)

The Charter School shall invite representatives of each local police department that has jurisdiction over Charter School property to participate in training on the use of positive behavior supports, de-escalation techniques and appropriate responses to student behavior that may require intervention,

as included in the Charter School's Special Education Plan and positive behavior support program.[\[6\]](#)[\[7\]](#)

## Referral to Law Enforcement

The Chief Executive Officer or designee shall immediately report required incidents and may report discretionary incidents committed on Charter School property, at any school-sponsored activity or on a conveyance providing transportation to or from the Charter School or a school-sponsored activity, to the local police department that has jurisdiction over the Charter School's property, in accordance with state law and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.[\[2\]](#)[\[4\]](#)[\[8\]](#)[\[9\]](#)[\[10\]](#)

## Safe Schools Report

Annually, by July 31, the Chief Executive Officer shall report on the designated form, to the Office for Safe Schools, regarding all new incidents as required by state law.[\[2\]](#)

Prior to submitting the Safe Schools report, the Chief Executive Officer and each police department having jurisdiction over Charter School property shall do all of the following:

1. No later than thirty (30) days prior to the deadline for submitting the Safe Schools report to the Office for Safe Schools, the Chief Executive Officer shall submit the report to the police department that has jurisdiction over the relevant Charter School property.

The police department shall review the report and compare the data regarding criminal offenses and notification of law enforcement to determine whether the report accurately reflects police incident data.

2. No later than fifteen (15) days prior to the deadline for the Chief Executive Officer to submit the report to the Office for Safe Schools, the police department shall notify the Chief Executive Officer, in writing, whether the report accurately reflects police incident data. Where the police department determines that the report accurately reflects police incident data, the chief of police shall sign the report. Where the police department determines that the report does not accurately reflect police incident data, the police department shall indicate any discrepancies between the report and police incident data.
3. Where a police department fails to take action as required above, the Chief Executive Officer shall submit the report to the Office for Safe Schools and indicate that the police department failed to take above referenced action.

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



## Legal

1. 24 P.S. 1303-A
2. 22 PA Code 10.1
5. 22 PA Code 10.11
6. 22 PA Code 10.2
7. 35 P.S. 780-102
13. 22 PA Code 10.23
14. 22 PA Code 711.46
23. 24 P.S. 1302.1-A
24. 22 PA Code 10.21
25. 22 PA Code 10.22
- 24 P.S. 1732-A
- 22 PA Code 10.24

# Board Affirmation Statement

## 21<sup>st</sup> Century Cyber Charter School

1245 Wrights Lane, West Chester, PA 19380

The purpose of this document is for the President of the governing board to affirm that the annual report information is accurate.

### Steps to Complete this Section:

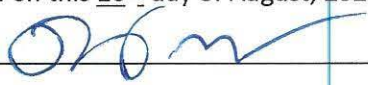
Note: Individual signatures required for each section.

1. Signature of President of the governing board and date signed for each section.
2. Upload Board Affirmation document which includes the Board President's signature and date signed.

## Charter Annual Report Affirmation

I verify that all information and records in this charter school annual report are complete and accurate.

Affirmed on this 10<sup>th</sup> day of August, 2021

By:  (Signature of Board President)

Mr. Peter Mango (Print Name)

21<sup>st</sup> Century Cyber Charter School Board of Education

## Charter School Law Affirmation

Pennsylvania's first Charter School Law was Act 22 of 1997, 24 P.S. § 17-1701-A et seq., which primarily became effective June 19, 1997, and has subsequently been amended.

The Charter School Law provides for the powers, requirements, and establishment of charter schools. The Charter School Law was passed to provide opportunities to teachers, parents, pupils and community members to establish and maintain schools that operate independently from the existing school district structure as a method to accomplish all of the following: (1) improve pupil learning; (2) increase learning opportunities for all pupils; (3) encourage the use of different and innovative teaching methods; (4) create new professional opportunities for teachers; (5) provide parents and pupils with expanded choices in types of educational opportunities that are available within the public school system; and (6) hold charter schools accountable for meeting measurable academic standards and provide the school with a method to establish accountability systems.

The charter school assures that it will comply with the requirements of the Charter School Law and any provision of law from which the charter school has not been exempted, including Federal laws and regulations governing children with disabilities. The charter school also assures that it will comply with the policies, regulations and procedures of the Pennsylvania Department of Education (Department).

Additional information about charter schools is available on the Pennsylvania Department's website at: <http://www.education.state.pa.us>.

Affirmed on this 10<sup>th</sup> day of August, 2021

By:  (Signature of Board President)

Mr. Peter Mango (Print Name)

21<sup>st</sup> Century Cyber Charter School Board of Education

**Charter Annual Background Check Affirmation**

Pennsylvania's current Public Official and Employee Ethics Act (Ethics Act), Act 93 of 1998, Chapter 11, 65 Pa.C.S. § 1101 et seq., became effective December 14, 1998 and has subsequently been amended.

The Ethics Act provides that public office is a public trust and that any effort to realize personal financial gain through public office other than compensation provided by law is a violation of that trust. The Ethics Act was passed to strengthen the faith and confidence of the

people of Pennsylvania in their government. The Pennsylvania State Ethics Commission (Commission) administers and enforces the provisions of the Ethics Acts and provides guidance regarding its requirements.

The regulations of the Commission set forth the procedures applicable to all proceedings before the Commission as well as for the administration of the Statement of Financial Interests filing requirements. See 51 Pa. Code § 11.1 et seq.

The charter school assures that it will comply with the requirements of the Ethics Act and with the policies, regulations and procedures of the Commission. Additional information about the Ethics Act is available on the Commission's website at: <http://www.ethics.state.pa.us>.

Affirmed on this 10th day of August, 2021

By:  (Signature of Board President)

PETER J. MANOW (Print Name)

Chairperson 21cces Board of Education

## Ethics Act Affirmation

I certify that, as of this date, the above referenced LEA is in compliance with all applicable provisions of Sections 111 and 111.1 of the Public School Code of 1949.

Affirmed on this 10th day of August, 2021

By:  (Signature of Board President)

PETER J. MANOW (Print Name)

Chairperson 21cces Board of Education

## Charter Annual Administrative Certification Affirmation



All public school principals, including charter and cyber charter school principals, are subject to the applicable certification requirements of the Public School Code ( 24 P.S. § 11-1109) as well as any Act 45 continuing education and Pennsylvania Inspired Leaders (PIL) requirements. In keeping with the intent of section 1109, any person who devotes half or more of their time to supervision or administration in a public school, without an identified principal, is serving as the "principal" of the school regardless of the locally titled position (i.e., school director, head teacher, etc.). Such individuals must hold a valid administrative certificate and comply with all applicable Act 45 and PIL requirements. In addition, the public school should properly identify the individual as a principal in PIMS/PERMS regardless of the local title utilized.

The Charter School assures that the Public School Code ( 24 P.S. § 11-1109) as well as any Act 45 continuing education and Pennsylvania Inspired Leaders (PIL) requirements are met as outlined above.

Affirmed on this 10 day of August 2021

By:  (Signature of Board President)

PETER J. MANDO (Print Name)

CHAIRPERSON 2100CS Board of Education

**Note:** Signature, Print Name and Board of Education are hard copy required (Board President must actually sign and complete).

Replace the following text in the header: LEA Name, Address, School Logo/Icon placeholder image.