



Reach Cyber Charter School

Reach Cyber Charter School

Board Meeting

Published on April 13, 2023 at 4:47 PM EDT
Amended on April 20, 2023 at 9:39 AM EDT

Date and Time

Wednesday April 19, 2023 at 9:00 AM EDT

Location

Meeting Location:
750 East Park Drive, Suite 204
Harrisburg, PA 17111

Agenda

	Purpose	Presenter	Time
I. Opening Items			9:00 AM
A. Roll Call			
B. Call the Meeting to Order		David Taylor	

II. Public Comment

The Board welcomes participation by the members of the public both in-person and telephonically. To address an item on the agenda, before the scheduled start of the meeting, an individual must provide their name and short description of the agenda item on which they wish to comment to the Chair, along with any materials they want

	Purpose	Presenter	Time
<p>to have distributed to the Board. Individuals who wish to address the Board telephonically must contact the Principal or Board President by phone or by email at least twenty four (24) hours before the scheduled start of the Board meeting. If the individual wants to provide any written materials to the Board, these should be emailed to the Principal or Board President at least twenty four (24) hours before the scheduled start of the meeting. The total time for any individual to present, either in person or via telephone, on an item on the agenda shall not exceed three (3) minutes, unless the Board grants additional time.</p>			

Individuals desiring to make a formal presentation to the Board on an item not on the agenda but desiring it be placed on the agenda must provide notice and written submissions detailing the subject of the presentation to the Principal or Board President at least fourteen (14) days prior to the meeting. Any such presentations shall not exceed fifteen (15) minutes in duration, unless otherwise permitted by the Chair.

III. Draft Audit Report

- | | |
|---|-----------------------------|
| <p>A. Review draft audit for year ending June 30, 2022</p> | <p>Karen
Yeselavage</p> |
| <p>B. Assignment of Board Designee for approval of final audit</p> | |

IV. Routine Business

- | | |
|-------------------------------------|-------------------------|
| <p>A. Approval of Agenda</p> | <p>David
Taylor</p> |
|-------------------------------------|-------------------------|

V. Oral Reports

- | | |
|---|-----------------------------|
| <p>A. CEO's Report</p> <p>1. Enrollment Update
2. Charter Renewal Update</p> | <p>Jane Swan</p> |
| <p>B. Staffing Update</p> | <p>Michael
Garman</p> |
| <p>C. Financial Report</p> | <p>Karen
Yeselavage</p> |

VI. Consent Items

- | | |
|--|--|
| <p>A. Approval of Minutes from the March 15, 2023 Board Meeting</p> | |
| <p>B. Approval of Staffing Report</p> | |

	Purpose	Presenter	Time
C.	Approval of Pearson Invoice(s) for March 2023		
D.	Approval of Invoice from Signs by Tomorrow		
E.	Approval of Agreement with Crane Communications		
F.	Approval of MOU to continue partnership with WQED film academy		
G.	Approval of MOU for continued partnership with PA Free Enterprise Week		

VII. Action Items

A.	Approval of Agreement with Slippery Rock University	Jane Swan
B.	Approval of Seed Money for School Clubs	Cody Smith
C.	Approval of Agreement with Crane Communications	Scott Stuccio
D.	Approval of agreement for Search Engine Optimization	Scott Stuccio

VIII. Information Items

A.	Legislative Update	Brandie Karpew
B.	School Success Partner (SSP) Update	Laura Johnson
C.	State Testing Update	Kelly McConnell

IX. Executive Session

A. Executive Session (A)

Pursuant to 65 Pa. C.S. §§ 708(a)(1) – to discuss any matter involving the employment, appointment, termination of employment, terms and conditions of employment, evaluation of performance, promotion or disciplining of any specific prospective public officer or employee or current public officer or employee

B. Executive Session (B)

	Purpose	Presenter	Time
	Pursuant to 65 Pa. C.S. §§ 708(a)(5) – to review and conduct agency business which, if conducted in public, would violate a lawful privilege or lead to the disclosure of information or confidentiality protected by law, including matters related to the initiation and conduct of investigations of possible or certain violations of the law and quasi-judicial deliberations.		

X. Closing Items

A. Adjourn Meeting

Adjournment and Confirmation of Next Meeting – Wednesday, May 17, 2023 at 9:00 a.m.

Coversheet

Review draft audit for year ending June 30, 2022

Section: III. Draft Audit Report
Item: A. Review draft audit for year ending June 30, 2022
Purpose:
Submitted by:
Related Material:
Reach June 30, 2022 Draft 4.17.2023 after legal settlement adj.pdf

Reach Cyber Charter School
Financial Statements
And
Independent Auditor's Report
Year Ended June 30, 2022

Reach Cyber Charter School Table of Contents

Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-8
Basic Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Balance Sheet - Governmental Funds	11
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	12
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
Notes to Financial Statements	15-23
Required Supplementary Information	
Governmental Fund Budgetary Comparison Schedule	24
Other Reports Required by Government Auditing Standards	
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	25-26
Single Audit Requirements	
Schedule of Expenditures of Federal Awards	27
Notes to Schedule of Expenditures of Federal Awards	28
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	29-31
Schedule of Findings and Questioned Costs	32



Independent Auditor's Report

To the Board of Trustees
Reach Cyber Charter School
Harrisburg, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Reach Cyber Charter School (the School), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Reach Cyber Charter School, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principles

As described in Note 1 to the financial statements, during the year ended June 30, 2022, the School adopted new accounting guidance, GASB Statement NO. 87, Leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information as listed in the table of contents 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Reach Cyber Charter School's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **DATE**, on our consideration of Reach 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 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 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 Reach Cyber Charter School's internal control over financial reporting and compliance.



Certified Public Accountants
Elkins Park, Pennsylvania

DATE

Reach Cyber Charter School Management's Discussion and Analysis June 30, 2022

The Board of Trustees of Reach Cyber Charter School (the School) offers readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the School's financial statements.

Financial Highlights

- Total revenues decreased by approximately \$214,000 due primarily to increased enrollment.
- At the close of the current fiscal year, the School reports an ending fund balance of \$62,250,579. This balance was the result of a \$17,492,915 surplus for the year ended June 30, 2022.
- The School's cash balance at June 30, 2022 was \$26,885,361 representing an increase of \$931,118 from June 30, 2021.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, supplementary information, and single audit requirements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the School's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the components (assets and deferred outflows of resources, less liabilities and deferred inflows of resources) reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The *statement of activities* presents information showing how the School's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The government-wide financial statements report on the function of the School that is principally supported by subsidies from school districts whose constituents attend the School.

Reach Cyber Charter School Management’s Discussion and Analysis June 30, 2022

Overview of the Financial Statements (Continued)

Fund Financial Statements

A *fund* is a group of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes. The School, like governmental type entities, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The School has only a governmental general fund.

All of the School's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual accounting*, which measures cash and all other *financial* assets that can readily be converted to cash. Such information is useful in assessing the School's financing requirements. 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.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Supplementary Information

The governmental fund budgetary comparison schedule is presented for purposes of additional analysis. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Government-Wide Financial Analysis

Management has adopted Governmental Accounting Standards Board (GASB) Statement 34 which requires a comparative analysis of current and prior periods.

	2022	2021
Assets		
Current assets	\$ 77,363,664	\$ 57,514,603
Noncurrent assets	905,858	553,059
	78,269,522	58,067,662
Liabilities		
Current liabilities	15,193,007	13,314,932
Long-term liabilities	703,909	394,542
	15,896,916	13,709,474
Net Position	\$ 62,372,606	\$ 44,358,188

Reach Cyber Charter School Management's Discussion and Analysis June 30, 2022

Government-Wide Financial Analysis (Continued)

As noted earlier, net assets may serve over time as a useful indicator of a school's financial position. In the case of the School, assets exceeded liabilities by \$62,372,606 as of June 30, 2022.

The School's revenues are predominately from local school districts based on student enrollment. For the year ended June 30, 2022, the School's total revenues of \$132,520,472 exceeded expenditures of \$114,506,054 by \$18,014,418.

	<u>2022</u>	<u>2021</u>
Revenues		
Program revenues		
Local educational agency assistance	\$ 118,187,669	\$ 127,554,932
Federal sources	15,031,990	5,007,888
State sources	128,497	143,679
General revenues		
Interest income	169,290	-
Unrealized loss on investments	(1,013,793)	-
Other	16,819	28,335
Total revenues	<u>132,520,472</u>	<u>132,734,834</u>
 Expenditures		
Instruction	85,873,034	79,624,912
Support services	25,811,918	20,456,060
Noninstructional services	2,118,147	1,003,407
Depreciation and amortization	689,877	144,029
Interest Expense	13,078	-
Total expenditures	<u>114,506,054</u>	<u>101,228,408</u>
 Change in net position	18,014,418	31,506,426
Net position, beginning	<u>44,358,188</u>	<u>12,851,762</u>
 Net position, ending	<u>\$ 62,372,606</u>	<u>\$ 44,358,188</u>

Governmental Fund

The focus of the School's *governmental fund* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School's financing requirements. 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 School's governmental fund (the General Fund) reported an ending fund balance of \$62,520,579.

Reach Cyber Charter School Management's Discussion and Analysis June 30, 2022

Budget Variations

Actual revenues were \$33,876,396 lower than the budget due to increases as follows:

Local educational agency assistance	\$ (41,649,977)
Federal sources	8,575,268
State sources	50,997
Interest income	144,290
Unrealized loss on investments	(1,013,793)
Other revenues	16,819
	\$ (33,876,396)

Actual expenditures were \$22,493,998 lower than the budget due to increases as follows:

Instruction	\$ (22,052,087)
Support services	(1,259,834)
Noninstructional services	(554,902)
Capital outlay	890,593
Debt service	482,232
	\$ (22,493,998)

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2022, the School's investment in capital assets for its governmental activities totaled \$827,419 (net of accumulated depreciation). This investment in capital assets includes leasehold improvements and equipment and furniture.

Major capital asset purchases during the year included the following:

- Capital expenditures of \$502,517 for furniture and equipment

Additional information on the School's capital assets can be found in Note 5 of this report.

Right to Use Leased Assets

During the year ended June 30, 2022, the School adopted new accounting guidance, GASB Statement No. 87, Leases. As of June 30, 2022, the School's right to use leased assets totaled \$79,922 (net of accumulated amortization). Additional information on the School's right to use leased assets can be found in Note 6 of this report.

Long-Term Debt

The School's lease liabilities were \$79,922 at June 30, 2022 (see Note 7).
The School's accrued liabilities due after one year were \$156,963 at June 30, 2022 (see Note 13).

Reach Cyber Charter School Management's Discussion and Analysis June 30, 2022

Economic Factors and Next Year's Budgets and Rates

The fiscal and operational stability of our Commonwealth's charter schools is directly linked to the state of Pennsylvania's budget. The School's primary source of revenue, per pupil funding from school districts across the Commonwealth of Pennsylvania, is determined by the Commonwealth based on a calculation by the student's school district of residence budgeted expenditures. Per pupil funding rates are expected to increase 3 to 4 percent for General Education students and increase 1 to 2 percent for Special Education over the next two fiscal years. The rise in General Education funding rates is due to a rebound effect in larger, urban districts that saw a prior year decline in rates due to relying more heavily on Federal ESSER funding, which is excluded when calculating charter funding rates. To the extent that Commonwealth funds are increased or reduced at the district level, this will also affect charter school funding levels.

Reach will continue to use Federal ESSER funding in 2023-24, after which that stream of funding will largely be exhausted (barring any additional Federal legislation). These factors will make 2023-24 a healthy funding year, with likely more challenging years in the 2024-25 fiscal year and beyond. However, Reach is well-positioned with a healthy Balance Sheet and Fund Balance to weather any challenges.

Future Events That Will Financially Impact the School

As discussed in the notes to the financial statements, the School has entered into an agreement with Professional Services Agreement with Connections Educations, LLC (CE) for curriculum, school management services, instruction, technology, and other services. The School's contract with CE will expire June 30, 2023 after which the School will be self-managing the above referenced services. In anticipation of this future event, the School has begun hiring several new staff positions as well as purchasing technology, curriculum and other resources to prepare for self-management.

Contacting the School's Financial Management

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the CEO, Reach Cyber Charter School, 750 East Park Drive, Suite 204, Harrisburg, PA 17111.

Reach Cyber Charter School

Statement of Net Position

June 30, 2022

	Governmental Activities
Assets	
Current assets	
Cash and cash equivalents	\$ 26,885,361
Investments	41,907,746
Receivable from school districts, net of allowance	6,550,372
Federal subsidies receivable	805,810
State subsidies receivable	122,830
Prepaid expenses	1,003,662
Security deposit	87,883
Total current assets	77,363,664
Right of use leased assets, net	78,439
Property and equipment, net	827,419
Total assets	78,269,522
Liabilities	
Current liabilities	
Accounts payable and accrued expenses	718,210
Accrued salaries and benefits	7,927,664
Due to Connections Education, LLC	5,141,211
Due to school districts	1,326,000
Long-term liabilities - due within one year:	
Lease liabilities	79,922
Total current liabilities	15,193,007
Long-term liabilities - due after one year:	
Accrued expenses	156,963
Compensated absences	546,946
Total liabilities	15,896,916
Net Position	
Invested in capital assets, net	825,936
Unrestricted	61,546,670
Total net position	\$ 62,372,606

See accompanying notes to financial statements.

Reach Cyber Charter School Statement of Activities Year Ended June 30, 2022

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 85,873,034	\$ 90,872,884	\$ 11,724,386	\$ 16,724,236
Support services	25,811,918	27,314,785	3,059,455	4,562,322
Noninstructional services	2,118,147	5,668	370,978	(1,741,501)
Depreciation and amortization	689,877	-	-	(689,877)
Interest Expense	13,078	-	-	(13,078)
Total governmental activities	<u>\$ 114,506,054</u>	<u>\$ 118,193,337</u>	<u>\$ 15,154,819</u>	18,842,102
General Revenues				
				169,290
				(1,013,793)
				16,819
Change in net position				18,014,418
Net Position - Beginning of Year				44,358,188
Net Position - End of Year				\$ 62,372,606

See accompanying notes to financial statements.

Reach Cyber Charter School Balance Sheet-Governmental Fund June 30, 2022

	General Fund
Assets	
Cash and cash equivalents	\$ 26,885,361
Investments	41,907,746
Receivable from school districts, net of allowance	6,550,372
Federal subsidies receivable	805,810
State subsidies receivable	122,830
Prepaid expenses	1,003,662
Security deposit	87,883
Total assets	\$ 77,363,664
Liabilities	
Accounts payable and accrued expenses	\$ 718,210
Accrued salaries and benefits	7,927,664
Due to Connections Education, LLC	5,141,211
Due to school districts	1,326,000
Total liabilities	15,113,085
Fund Balances	
Nonspendable	1,091,545
Assigned	51,617,612
Unassigned	9,541,422
Total fund balances	62,250,579
Total liabilities and fund balances	\$ 77,363,664

See accompanying notes to financial statements.

Reach Cyber Charter School Reconciliation of the Balance Sheet of Governmental Funds To the Statement of Net Position June 30, 2022

Total Fund Balance for Governmental Funds \$ 62,250,579

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Equipment and furniture	1,308,037	
Accumulated depreciation and amortization	(480,618)	
		827,419

Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Right to use assets, net		78,439
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Long-term liabilities that pertain to governmental funds, including notes payable, are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Balances at year end are:

Lease liabilities		(79,922)
Accrued liabilities		(156,963)

Certain liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those liabilities consist of:

Compensated absences		(546,946)
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Total Net Position of Governmental Activities \$ 62,372,606

See accompanying notes to financial statements.

Reach Cyber Charter School
Statement of Revenues, Expenditures, and Changes in Fund Balance-
Governmental Fund
Year Ended June 30, 2022

	General Fund
Revenues	
Local educational agency assistance	\$ 118,187,669
Federal sources	15,031,990
State sources	128,497
Interest income	169,290
Unrealized loss on investments	(1,013,793)
Other revenues	16,819
Total revenues	132,520,472
Expenditures	
Instruction	85,720,630
Support services	25,811,918
Noninstructional services	1,961,184
Capital outlay	1,051,593
Debt service	482,232
Total expenditures	115,027,557
Revenues in Excess of Expenditures	17,492,915
Other Financing Sources	
Lease proceeds	549,076
Net Change In Fund Balance	18,041,991
Fund Balance - Beginning of Year	44,208,588
Fund Balance - End of Year	\$ 62,250,579

See accompanying notes to financial statements.

Reach Cyber Charter School Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended June 30, 2022

Net Change in Fund Balances - Total Governmental Funds \$ 18,041,991

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capital outlays exceeds depreciation in the current period.

Capital outlays	502,517	
Depreciation expense	<u>(219,240)</u>	283,277
Right to use leased asset	549,076	
Amortization expense	<u>(470,637)</u>	78,439

The governmental funds report note proceeds as financing sources, while repayment of mortgage principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. The net effect of these differences in the treatment of mortgage payable is as follows:

Accrued liabilities	(156,963)	
Lease liabilities issued	(549,076)	
Principal payments on lease liabilities	<u>469,154</u>	(236,885)

In the statement of activities, certain operating expenses - compensated absences (vacations and sick time) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used. (152,404)

Change in Net Position of Governmental Activities \$ 18,014,418

See accompanying notes to financial statements.

Reach Cyber Charter School

Notes to Financial Statements

June 30, 2022

Note 1. Background and Summary of Significant Accounting Policies

Reach Cyber Charter School (the School) is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997. The School was granted a charter which expired on June 30, 2019. The School is going through the charter renewal process and expects to receive a new charter agreement. The School will continue to operate through the process.

The financial statements of the School have been prepared in conformity 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 accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the School's accounting policies are described below.

Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report on the School as a whole. The statement of activities demonstrates the degree to which the direct expenses of the School's function are offset by program revenues.

The fund financial statements (governmental fund balance sheet and statement of governmental fund revenues, expenditures and changes in fund balance) report on the School's general fund.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements:

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

Fund Financial Statements

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 measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The government reports the following major governmental fund:

General Fund – The General Fund is the operating fund of the School and accounts for all revenues and expenditures of the School.

Amounts reported as program revenues include a per-student subsidy from local school districts as well as federal and state grants. Internally dedicated resources are reported as general revenues rather than as program revenues.

Reach Cyber Charter School

Notes to Financial Statements

June 30, 2022

Note 1. Background and Summary of Significant Accounting Policies (Continued)

Method of Accounting

The School has adopted the provision of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "*Basic Financial Statements – and Managements' Discussion and Analysis – for State and Local Governments.*" Statement 34 established standards for external financial reporting for all state and local governmental entities, which includes a statement of net position and a statement of activities. It requires the classification of net position into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These calculations are defined as follows:

- Invested in capital assets, net of related debt – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.
- Restricted – This component of net position consists of constraints placed on asset use through external constraints imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position – This component of net position typically includes unrestricted liquid assets.

The School implemented GASB No. 54, *Fund Balance Reporting and Governmental Type Definition*. In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. The School classified prepaid expenses and security deposit as being nonspendable as these items are not expected to be converted to cash.
- Restricted - included amounts restricted by external sources, such as creditors or grantors, or by constitutional provision or enabling legislation.
- Committed - includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees.
- Assigned - includes amounts that the School intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. The School assigned \$51,617,612 of the fund balance as follows:
 - a) \$1,076,189 for professional development
 - b) \$2,379,644 for capital expenditures
 - c) \$5,834,128 for STEM enhancements and mobile lab
 - d) \$3,854,651 for benevolent outreach
 - e) \$10,000,000 for anticipated funding reductions
 - f) \$19,973,000 future student and staff technology
 - g) \$8,500,000 for other anticipated costs due to self-managed transition
- Unassigned - includes all amounts that are not included in other spendable classifications.

Reach Cyber Charter School

Notes to Financial Statements

June 30, 2022

Note 1. Background and Summary of Significant Accounting Policies (Continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the School considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the School considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions.

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual budget is adopted for the General Fund.

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The School only has a general fund budget; therefore, the original budget filed and accepted by the Pennsylvania Department of Education is the final budget as well.

Use of Estimates

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

Concentration of Credit Risk

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation's limit of \$250,000 with financial institutions.

Deposits and Investments

The School's cash and cash equivalents are considered to be cash on hand and demand deposits. The School's investments consist of obligations of the U.S. Treasury and commercial paper. Investments are reported at fair value.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets; furniture and fixtures (6-7 years) and equipment (3-6 years).

Lease assets

Lease assets are valued at the present value of future minimum lease payment. Amortization is based on the lease terms (see Notes 7 and 12).

Reach Cyber Charter School

Notes to Financial Statements

June 30, 2022

Note 1. Background and Summary of Significant Accounting Policies (Continued)

Compensated Absences

It is the School's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the General Fund only if they have matured, for example, as a result of employee resignations or treatments.

Advertising Costs

All costs associated with advertising and promotions are recorded as expenditures in the year incurred.

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code. The School adopted the provisions of ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management evaluated the School's tax positions and concluded that the School had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. The School files a Return of Organizations Exempt from Income Tax annually. The School's returns for 2021, 2020 and 2019 are subject to examination by the IRS, generally for three years after they were filed.

Recently Adopted Accounting Pronouncements

Leases

In June 2017, the GASB issued GASB Statement No. 87, "Leases" ("GASB 87"). The primary objective of the Statement is to enhance the relevance and consistency of information about government's leasing activities by requiring lessees to recognize certain lease assets and lease liabilities on the balance sheet that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The Statement also requires disclosures related to the timing, significance, and purpose of a government's leasing arrangements. Under the Statement, a lessee is required to recognize a lease liability and an intangible right-of-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The standard is effective for fiscal years beginning after June 15, 2021, as per GASB Statement No. 95, which extended the effective date for 18 months. Effective July 1, 2021, the School changed its method of recognizing operating lease expense in its financial statements to conform with GASB 87. As a result, the cumulative effect of applying the new method retroactively as of July 1, 2021 was the recording of a right-of-use lease asset and lease liability of \$549,076.

Recent Accounting Guidance

Subscription-Based Information Technology Arrangements

In May 2020, the GASB issued GASB Statement No. 96, "Subscription-Based Information Technology Arrangements." This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements ("SBITA") for government end users ("governments"). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription 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 disclosure regarding a SBITA. The Statement is effective for fiscal years beginning after June 15, 2022. The School is currently evaluating the Statement and its impact on the financial statements.

**Reach Cyber Charter School
Notes to Financial Statements
June 30, 2022**

Note 2. Cash and Cash Equivalents

The School's cash and cash equivalents balance at June 30, 2022, was \$26,885,361. The actual amount of cash on deposit in the School's bank accounts at June 30, 2022 was \$26,971,580. As of June 30, 2022, the School's bank balance was exposed to custodial credit risk as follows:

Uninsured and collateralized with securities held by the pledging bank's trust department, not in the School's name	\$ 26,721,580
Insured amount	\$ 250,000

Custodial credit risk is the risk than in the event of a bank failure, the School's uninsured deposits may not be returned. The School does not have a policy for custodial credit risk.

Note 3. Investments

At June 30, 2022, the School's investment balances were as follows:

Investment Type	Fair Value	Investment Maturities (In Years)		Rating
		Less Than 1	1 - 5	
U.S. Treasury Bonds	\$ 37,103,260	\$ 7,406,570	\$ 29,696,690	AAA
Commercial paper	4,804,486	4,804,486	-	P-1
	\$ 41,907,746	\$ 12,211,056	\$ 29,696,690	

Interest Rate Risk. The School does not have any restrictions in any of its investment policies that limit investment maturities.

Credit Risk. The School's investment policy is to apply the "prudent investor" standard: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." Investment ratings are listed above.

Concentration of Credit Risk. The School places no limit on the amount that may be invested in any one issuer.

Note 4. Receivables

Receivables as of June 30, 2022 consist primarily of subsidies from federal, state, and local authorities. Receivables are shown net of an allowance for uncollectible accounts of \$378,287.

Reach Cyber Charter School Notes to Financial Statements June 30, 2022

Note 5. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance, 7/1/2021	Additions	Deletions	Balance, 6/30/2022
Equipment and furniture	805,520	502,517	-	1,308,037
Less: accumulated depreciation	261,378	219,240		480,618
	\$ 544,142	\$ 283,277	\$ -	\$ 827,419

Depreciation expense was \$219,240 for the year ended June 30, 2022.

Note 6. Funding

The School received funding from various local school districts on a monthly basis based on enrollment. The rate of funding per student is determined on an annual basis.

Note 7. Leasing Arrangements

Lease Assets

A summary of the lease asset activity during the year ended June 30, 2022 is as follows:

	Balance, 7/1/2021	Additions	Deletions	Balance, 6/30/2022
Lease Assets:				
Facilities	\$ -	\$ 549,076	\$ -	\$ 549,076
Less: accumulated amortization	-	(469,154)		(469,154)
Lease assets, net	\$ -	\$ 79,922	\$ -	\$ 79,922

Lease Liabilities

Lease agreements are summarized as follows:

Description	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance, June 30, 2022
Facilities	7/1/2021	14 months	\$ 40,186	4.50%	\$ 549,076	\$ 79,922

The School's facilities are leased for the School with the terms noted above. The contains two three-year renewal options (see Note 12), and the School will not acquire the facilities at the end of the term.

Reach Cyber Charter School Notes to Financial Statements June 30, 2022

Note 7. Leasing Arrangements (Continued)

Changes in lease liabilities are as follows:

Balance, July 1, 2021	\$	-
Additions		549,076
Deletions		(469,154)
Balance, June 30, 2022		\$ 79,922

Amounts calculated below are on the straight line basis monthly rent of \$40,186. The following is a schedule of future minimum lease payments as of June 30, 2022:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 79,922	\$ 450	\$ 80,372

The School entered into a lease agreement to lease a facility in Harrisburg, Pennsylvania under an operating lease agreement that expired August 31, 2022. This lease was amended to expand the space in July 2022 with an effective date of 9/1/2022 (see Note 12). In addition to the basic rentals, the School is subject to additional costs including taxes, occupancy, and maintenance.

Note 8. Retirement Plan

The School provides pension benefits for all of its employees through the Reach Cyber Charter School 403(b) Plan. Employees are required to participate from the date of employment, with a mandatory minimum contribution of 5%. The School will match the employees' contributions dollar for dollar up to 5% of their compensation. School contributions to the plan for the year ended June 30, 2022 totaled \$2,198,742.

Note 9. Risk Management

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School carries commercial insurance for such risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage during the past three years.

Note 10. Grants

The School participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2022 may be impaired. In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Reach Cyber Charter School Notes to Financial Statements June 30, 2022

Note 11. Professional Services Agreement

The School entered into an agreement with Connections Educations, LLC (CE) for curriculum, school management services, instruction, technology, and other services. The agreement commenced on July 1, 2020 and expires on the earlier of five years or the expiration of the renewal charter.

Under the contract, CE will provide direct materials/services or procurement and payment of services for the following:

1. Instructional materials as approved by the board
2. Administrative personnel, including health and other benefits, as approved by the Board where required
3. Educational support services for participating families
4. Training and other professional development as approved by the Board
5. Hardware and software as approved by the Board
6. Technical support for any hardware and software provided under the contract
7. Maintenance of student records
8. Services to special needs students as required by law
9. Administrative services including expenditures for a facility and capital, both of which require Board approval
10. Financial, treasury and other reporting as required by law
11. Student recruiting and community education
12. General school management

For all services, the School reimburses CE according to the terms of the contract based on documentation that is reviewed and approved by the Board. Total charges from CE amounted to \$43,403,940 for the year ended June 30, 2022.

Note 12. Litigation

The School is, from time to time, involved in claims and lawsuits incidental to its operations. In the opinion of the administration and legal counsel, at this time, the ultimate resolution of these matters will not have an adverse effect on the financial position of the School.

Note 13. Subsequent Events

In July 2022, the School entered into the 5th amendment of their facilities lease (see Note 7) that becomes effective September 1, 2022. The lease term is 36 months and contains two three-year extensions at the School's option. Lease payments of \$34,562 are due monthly and will increase 3% per annum. The new lease contains a rent abatement requiring \$0 due for the first month's rent. Amounts calculated below are on the straight line basis monthly rent of \$34,650. Future minimum lease obligations are as follows.

Year Ending June 30,	Principal	Interest	Total
2023	\$ 312,349	\$ 34,151	\$ 346,500
2024	385,120	30,680	415,800
2025	402,813	12,987	415,800
2026	68,912	388	69,300
	\$ 1,169,194	\$ 78,206	\$ 1,247,400

Reach Cyber Charter School Notes to Financial Statements June 30, 2022

Note 13. Subsequent Events (Continued)

The School entered into 3 settlement agreements with former students subsequent to year-end relating to matters that existed as of June 30, 2022. Upon review, Management determined an accrual of \$326,878 was considered necessary to record liabilities for these settlements and related legal fees, and is reported as accrued expenses on the statement of net position as of June 30, 2022.

Required Supplementary Information

Reach Cyber Charter School Governmental Fund Budgetary Comparison Schedule Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With</u> <u>Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Revenues/ Expenditures</u>	
Revenues				
Local educational agency assistance	\$ 159,837,646	\$ 159,837,646	\$ 118,187,669	\$ (41,649,977)
Federal sources	6,456,722	6,456,722	15,031,990	8,575,268
State sources	77,500	77,500	128,497	50,997
Interest income	25,000	25,000	169,290	144,290
Unrealized loss on investments	-	-	(1,013,793)	(1,013,793)
Other revenues	-	-	16,819	16,819
Total revenues	<u>166,396,868</u>	<u>166,396,868</u>	<u>132,520,472</u>	<u>(33,876,396)</u>
Expenditures				
Instruction	107,772,717	107,772,717	85,720,630	22,052,087
Support services	27,071,752	27,071,752	25,811,918	1,259,834
Noninstructional services	2,516,086	2,516,086	1,961,184	554,902
Capital outlay	161,000	161,000	1,051,593	(890,593)
Debt service	-	-	482,232	(482,232)
Total expenditures	<u>137,521,555</u>	<u>137,521,555</u>	<u>115,027,557</u>	<u>22,493,998</u>
Revenues in Excess of Expenditures	28,875,313	28,875,313	17,492,915	(56,370,394)
Other Financing Sources				
Lease proceeds	-	-	549,076	(549,076)
Net Change in Fund Balance	28,875,313	28,875,313	18,041,991	(56,919,470)
Fund Balance, Beginning	<u>44,208,588</u>	<u>44,208,588</u>	<u>44,208,588</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 73,083,901</u>	<u>\$ 73,083,901</u>	<u>\$ 62,250,579</u>	<u>\$ (56,919,470)</u>

See accompanying notes to financial statements.

Other Reports Required By Government Auditing Standards



**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
Reach Cyber Charter School
Harrisburg, Pennsylvania

We have audited, in accordance with the 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 the major fund of Reach Cyber Charter School (the School) as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon, dated DATE.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 of the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants
Elkins Park, Pennsylvania

DATE

Single Audit Requirements

**Reach Cyber Charter School
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Federal Grantor/ Pass-Through Grantor	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Program or Award	Accrued (Deferred) Revenue 7/1/2021	Total Received for the Year	Revenue Recognized	Federal Expenditures	Accrued (Deferred) Revenue 6/30/2022
U.S. Department of Education									
<u>Pass-Through PA Department of Education</u>									
Title I - Improving Basic Programs	84.010	013-211150	7/1/20-9/30/21	\$ 2,941,880	\$ 1,762,547	\$ 1,762,547	\$ -	\$ -	\$ -
Title I - Improving Basic Programs	84.010	013-221150	7/1/21-9/30/22	3,010,662	-	3,193,947	3,010,662	3,010,662	(183,285)
Title I - Program Improvement Set Aside	84.010	042-201150	9/9/20-9/30/21	75,000	16,870	17,308	438	438	-
Title I - Program Improvement Set Aside	84.010	042-211150	9/13/21-9/30/22	75,000	-	75,000	75,000	75,000	-
					1,779,417	5,048,802	3,086,100	3,086,100	(183,285)
Title II - Improving Teacher Quality	84.367	020-221150	7/1/20-9/30/21	327,910	210,070	210,070	-	-	-
Title II - Improving Teacher Quality	84.367	020-221150	7/1/21-9/30/22	293,867	-	326,751	293,867	293,867	(32,884)
					210,070	536,821	293,867	293,867	(32,884)
Title III - Language Instruction for English Learners	84.365	N/A	7/1/20-9/30/21	2,544	2,544	2,544	-	-	-
Title III - Language Instruction for English Learners	84.365	N/A	7/1/21-9/30/22	2,000	-	-	2,000	2,000	2,000
					2,544	2,544	2,000	2,000	2,000
Title IV - Student Support and Academic Enrichment	84.424	144-211150	7/1/20-9/30/21	67,273	10,704	10,704	-	-	-
Title IV - Student Support and Academic Enrichment	84.424	144-221150	7/1/21-9/30/22	221,233	-	221,102	183,811	183,811	(37,291)
					10,704	231,806	183,811	183,811	(37,291)
<u>Pass-Through Capital Area Intermediate Unit</u>									
Individuals with Disabilities Education Act Part B									
Individuals with Disabilities Education Act Part B	84.027	N/A	7/1/20-9/30/21	1,322,455	171,423	171,423	-	-	-
Individuals with Disabilities Education Act Part B	84.027	N/A	7/1/21-9/30/22	1,522,446	-	1,261,226	1,522,446	1,522,446	261,220
COVID-19 Relief Funding-American Rescue Plan:									
Individuals with Disabilities Education Act Part B	84.027X	N/A	7/1/21-9/30/22	377,720	-	-	377,720	377,720	377,720
Individuals with Disabilities Education Act Preschool	84.173	N/A	7/1/21-6/30/22	2,563	-	2,563	2,563	2,563	-
Total Special Education Cluster					171,423	1,435,212	1,902,729	1,902,729	638,940
COVID-19 Relief Funding:									
Elementary and Secondary School Emergency Relief Fund	84.425D	200-201150	3/13/20-9/30/22	728,580	76,693	76,693	-	-	-
Elementary and Secondary School Emergency Relief Fund	84.425D	200-211150	3/13/20-9/30/23	10,863,449	-	7,326,512	9,277,770	9,277,770	1,951,258
American Rescue Plan-Elementary and Secondary School Emergency Relief Fund	84.425U	223-211150	3/13/20-9/30/24	21,973,613	-	1,598,081	-	-	(1,598,081)
American Rescue Plan-Elementary and Secondary School Emergency Relief Fund:									
Homelss Children and Youth	84.425W	181-212365	7/1/21-9/30/24	62,381	-	3,199	8,249	8,249	5,050
ESSER 7% Reserve	84.425U	225-211150	3/13/20-9/30/24	1,707,844	-	217,362	277,465	277,465	60,103
					76,693	9,221,847	9,563,484	9,563,484	418,330
Total U.S. Department of Education					2,250,851	16,477,032	15,031,991	15,031,991	805,810
Total Federal Awards					\$ 2,250,851	\$ 16,477,032	\$ 15,031,991	\$ 15,031,991	\$ 805,810

See accompanying notes to schedule of expenditures of federal awards.

Reach Cyber Charter School

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Note 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Reach Cyber Charter School (the School) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

Note 2 Summary of Significant Accounting Policies

- (1) Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Pass-through entity identifying numbers are presented where available.

Note 3 Indirect Cost Rate

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



Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance

To the Board of Trustees
Reach Cyber Charter School
Harrisburg, Pennsylvania

Opinion on Each Major Federal Program

We have audited Reach Cyber Charter School's (the School) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2022. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over

compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



Certified Public Accountants
Elkins Park, Pennsylvania

DATE

Reach Cyber Charter School

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

A. Summary of Audit Results

1. The Independent Auditor's Report expresses an unmodified opinion on the basic financial statements of Reach Cyber Charter School.
2. No material weaknesses or significant deficiencies relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting.
3. No instances of noncompliance material to the financial statements of Reach Cyber Charter School which would be required to be reported in accordance with Government Auditing Standards were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of major federal award programs is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The independent auditor's report on compliance for the major federal award programs for Reach Cyber Charter School expresses an unqualified opinion.
6. There were no audit findings, which were required to be reported in accordance with 2 CFR section 200.516(a).
7. The program tested as a major program was the Education Stabilization Fund, Assistance Listing No. 84.425.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Reach Cyber Charter School qualified as a low-risk auditee.

B. Findings-Financial Statement Audit

None.

C. Findings and Questioned Costs-Major Federal Award Programs Audit

None.

Coversheet


CEO's Report

Section: V. Oral Reports
Item: A. CEO's Report
Purpose:
Submitted by:
Related Material: Monthly School Report (2).pdf


MONTHLY SCHOOL REPORT

School & Date Selection

School

Reach Cyber Charter School 

Report Date

March 31, 2023 

Currently Enrolled

7397

Total YTD Enrolled

8627

Enrollment Services Complete (Stage 4)

9454



This visual does not support exporting.

Reach Cyber Charter School

March 31, 2023

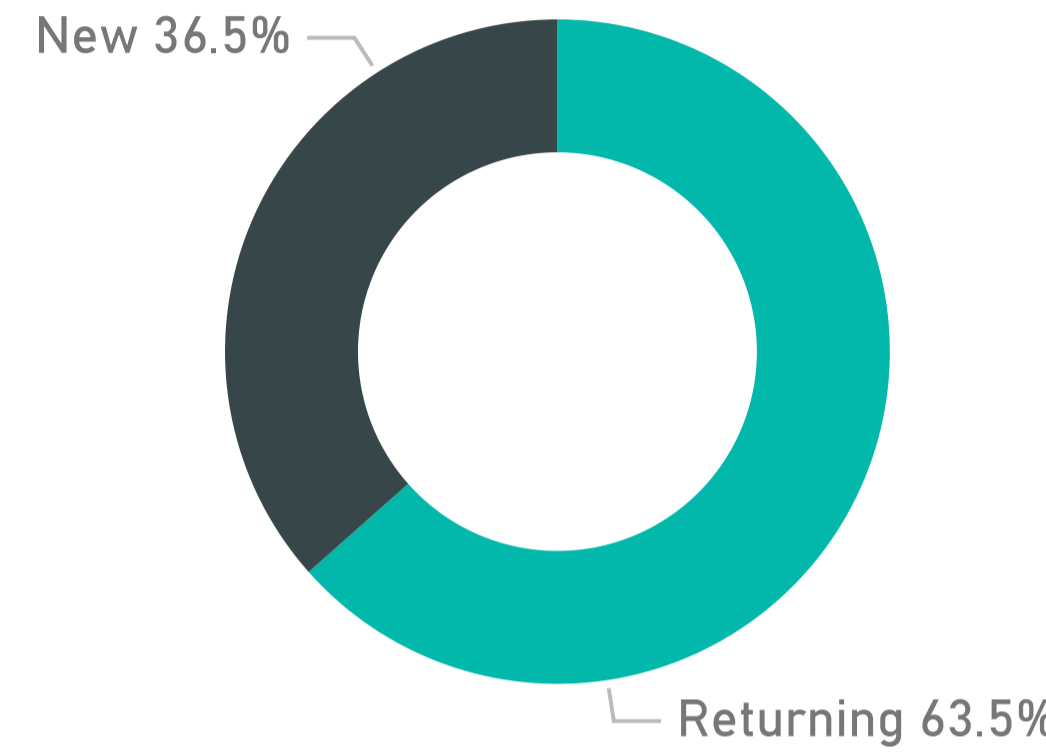
Current Enrollment Month-Over-Month Change

2%

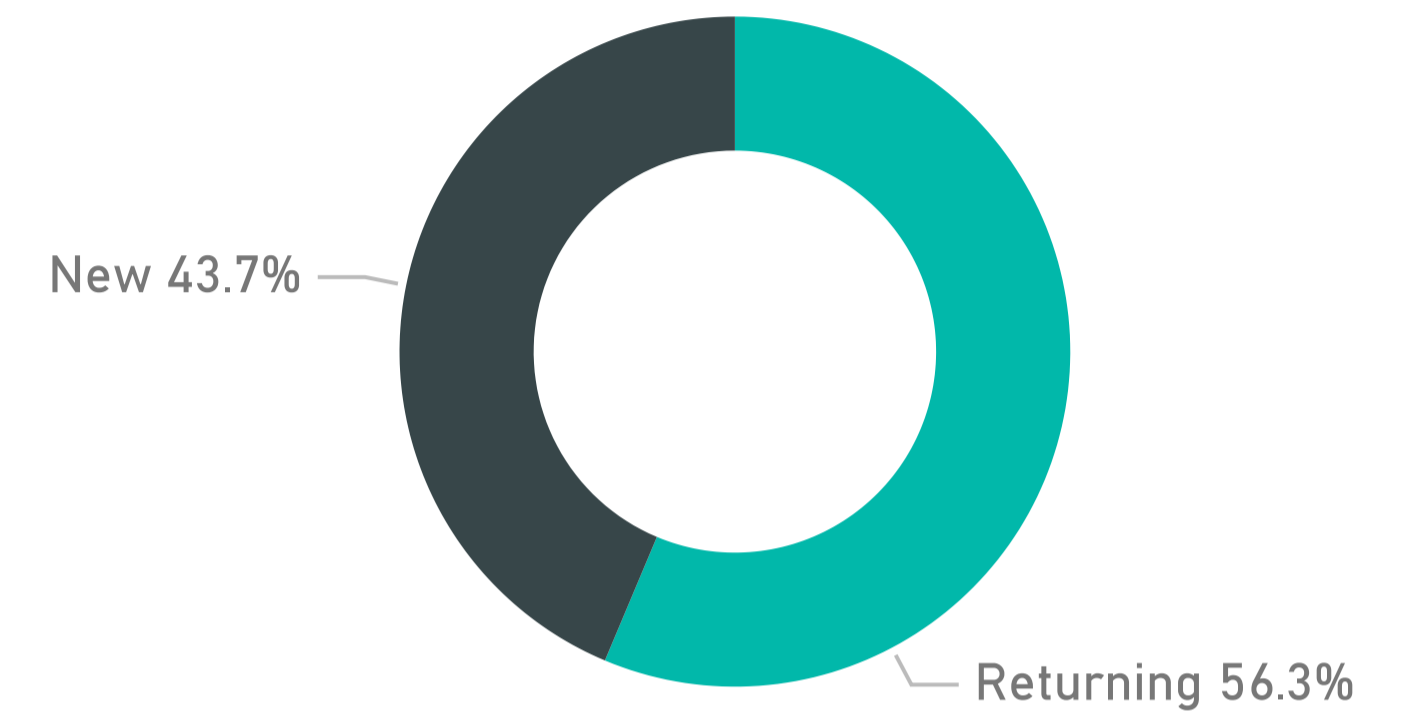
Current Enrollment Year-Over-Year Change

-4%

New and Returning

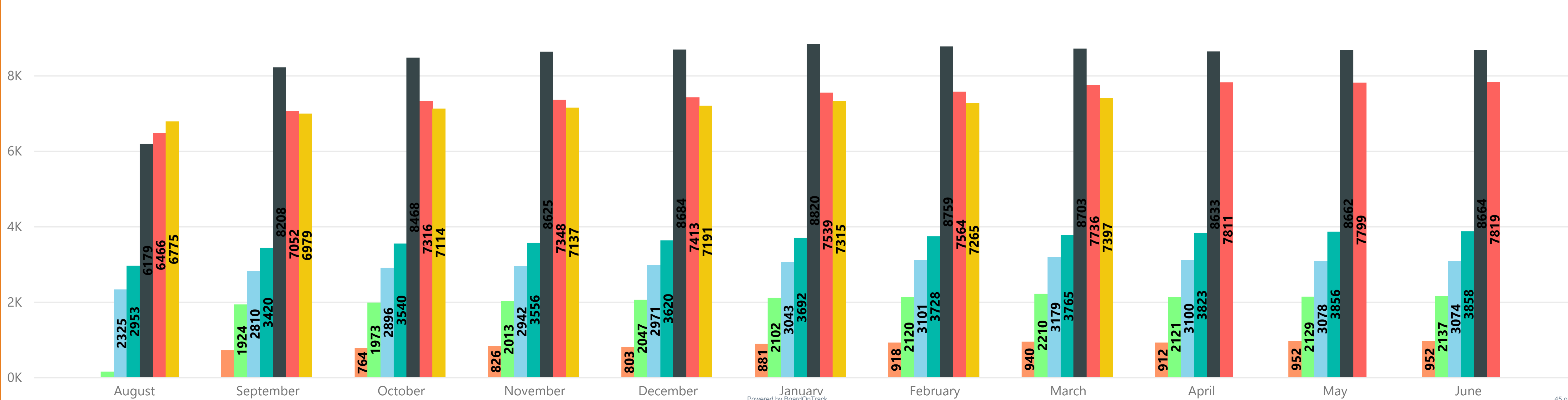


New and Returning Prior Year



Monthly Student Current Enrollment Comparison

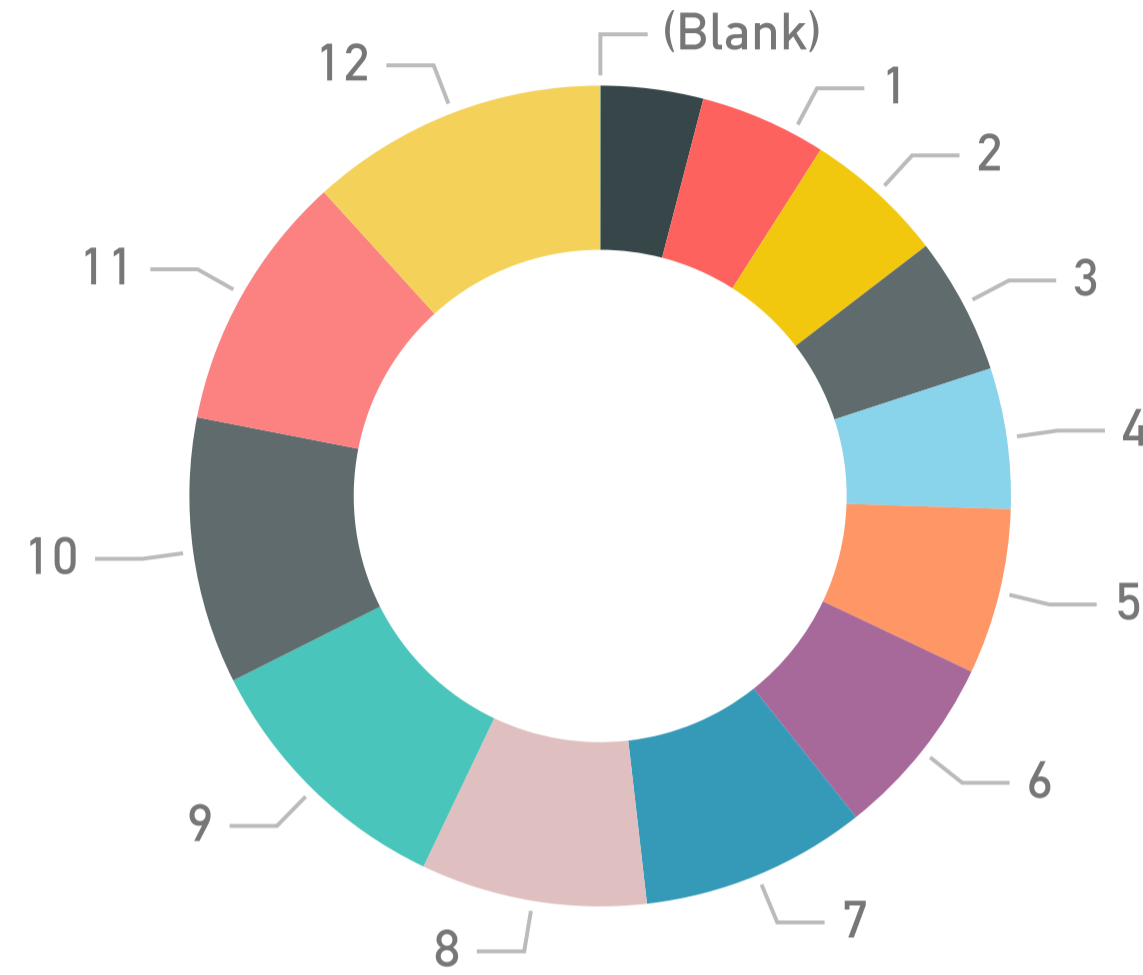
schoolYear ● 2016-2017 ● 2017-2018 ● 2018-2019 ● 2019-2020 ● 2020-2021 ● 2021-2022 ● 2022-2023



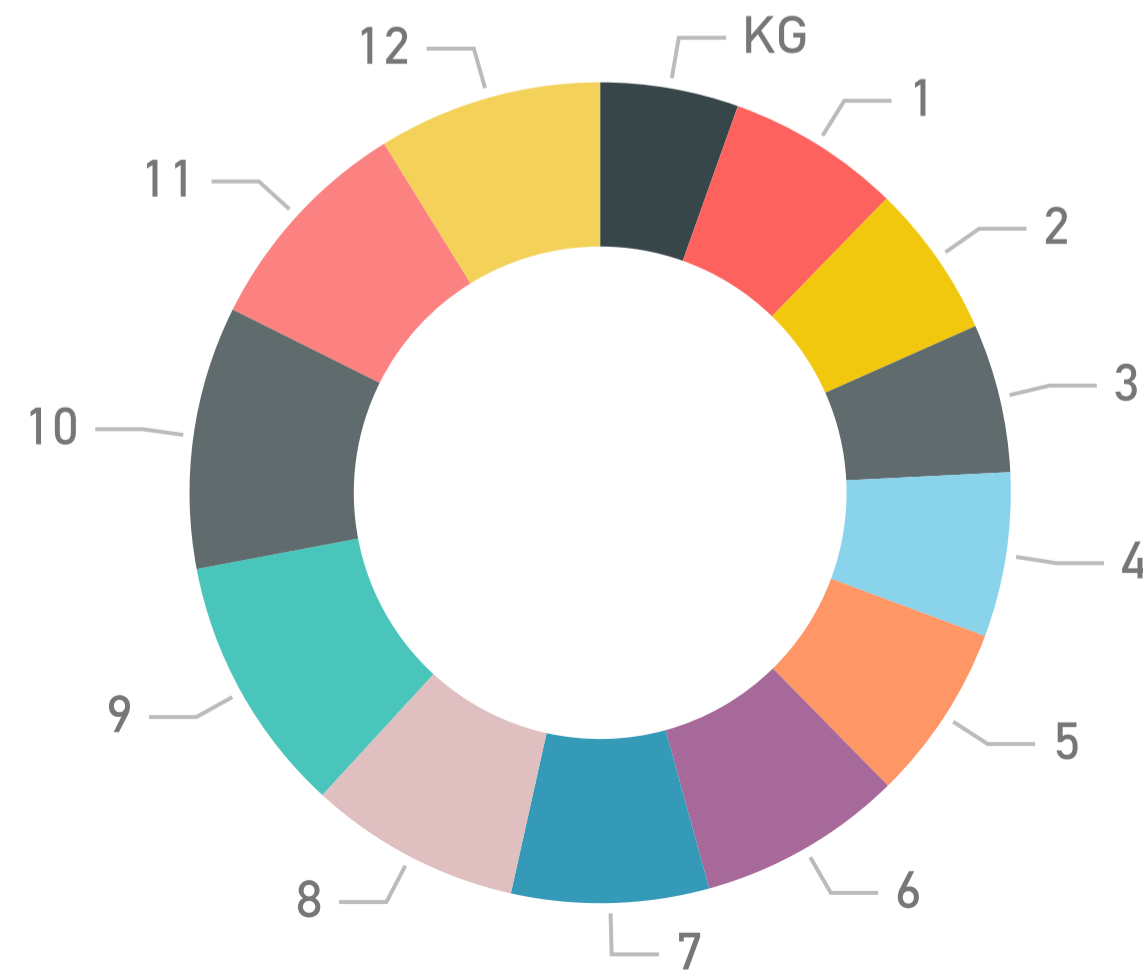
Reach Cyber Charter School

March 31, 2023

Enrolled Students by Final Grade



Enrolled Students Prior Year by Final Grade



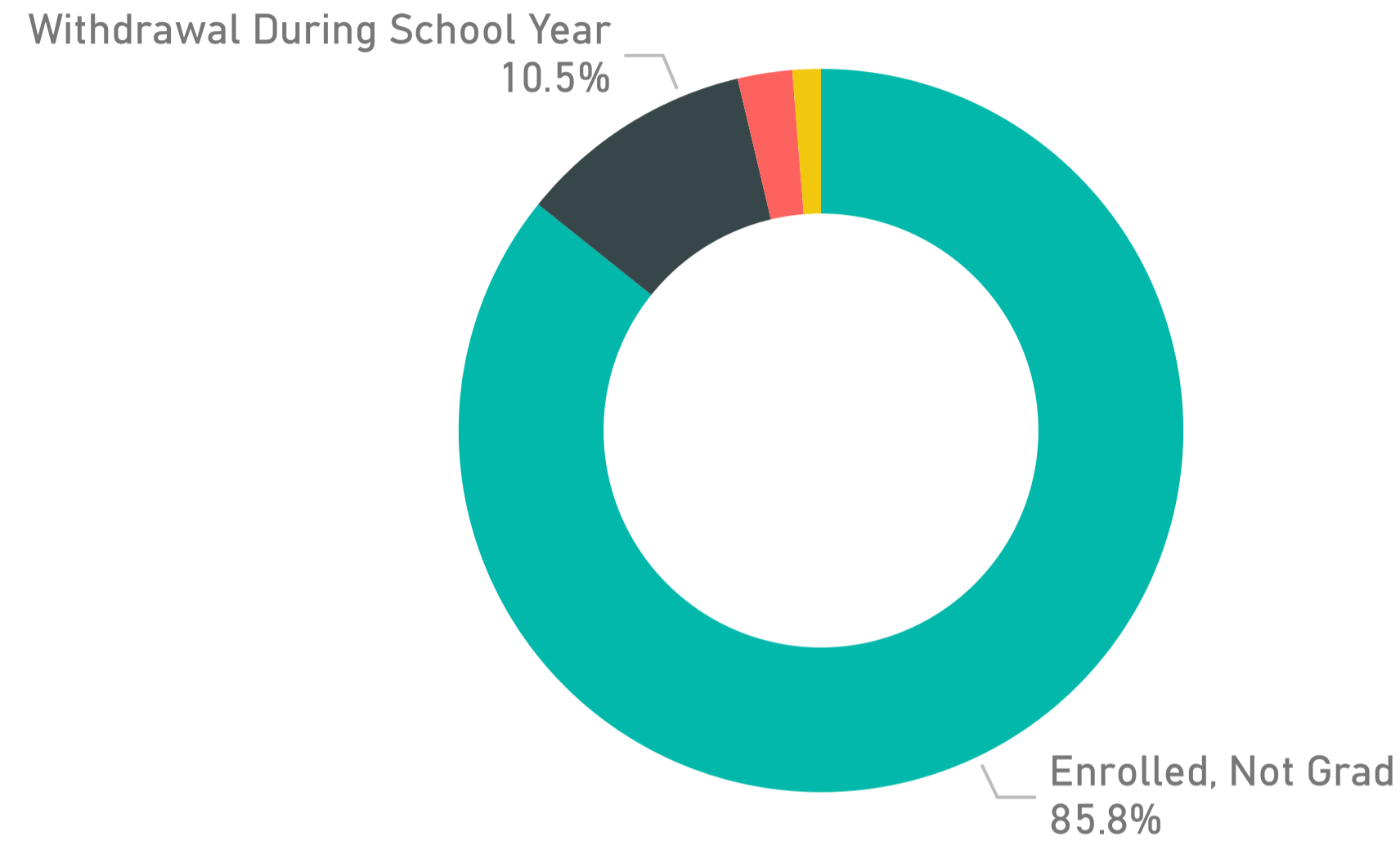
Grade Distribution

ReportPeriod	SameMonthPriorYear		PriorEOY		LastMonth		CurrentMonth	
GradeDistribution	Students	%CT Students	Students	%CT Students	Students	%CT Students	Students	%CT Students
PK-2	1419	18%	1424	18%	1062	15%	1077	15%
KG	421	5%	423	5%	290	4%	298	4%
1	529	7%	529	7%	364	5%	368	5%
2	469	6%	472	6%	408	6%	411	6%
3-5	1493	19%	1499	19%	1266	17%	1292	17%
3	453	6%	454	6%	393	5%	399	5%
4	501	6%	504	6%	403	6%	410	6%
5	539	7%	541	7%	470	6%	483	7%
6-8	1871	24%	1899	24%	1806	25%	1852	25%
6	625	8%	634	8%	528	7%	537	7%
7	601	8%	613	8%	636	9%	657	9%
8	645	8%	652	8%	642	9%	658	9%
9-12	2953	38%	2997	38%	3130	43%	3175	43%
9	789	10%	137	2%	756	10%	777	11%
10	800	10%	719	9%	760	10%	776	10%
11	682	9%	756	10%	757	10%	754	10%
12	682	9%	1385	18%	857	12%	868	12%
Total	7736	100%	7819	100%	7264	100%	7396	100%

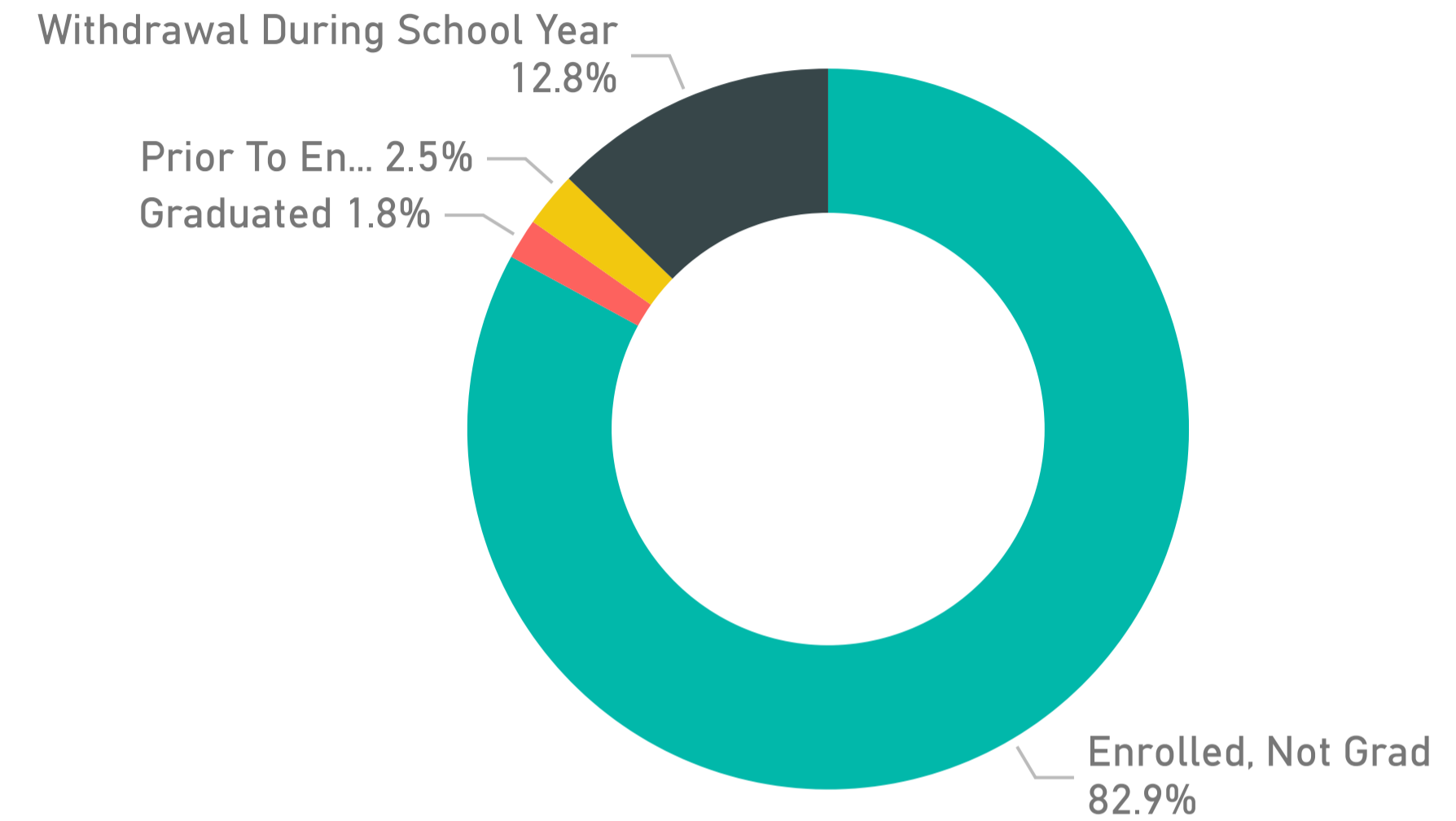
Reach Cyber Charter School

March 31, 2023

Total YTD Enrollment by Withdrawal Category



Total YTD Enrollment Prior Year by Withdrawal Category



Total YTD Enrollment

ReportPeriod	SameMonthPriorYear		PriorEOY		LastMonth		CurrentMonth	
Withdrawal Category	Student Count	%CT Student Count	Student Count	%CT Student Count	Student Count	%CT Student Count	Student Count	%CT Student Count
Enrolled, Not Grad	7748	83%	7819	82%	7267	86%	7398	86%
Graduated	170	2%	171	2%	208	2%	210	2%
Prior To Engagement	232	2%	235	2%	108	1%	109	1%
Withdrawal During School Year	1194	13%	1298	14%	851	10%	910	11%
Total	9344	100%	9523	100%	8434	100%	8627	100%

Enrollment Services Complete (Stage 4)

9454

Reach Cyber Charter School

March 31, 2023

Withdrawal Reason

WD Reason	SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
	20	27	25	25
Another Reason	44	45	12	12
Deceased		4	1	1
Different/Better Schooling Option (Not related to socialization)	514	550	315	329
Generally dissatisfied with curriculum/course options	2	5	6	6
Inactivity	144	152	85	94
No longer able to provide a Learning Coach	42	45	14	14
No Reason Given	13	13	10	12
Program not flexible enough	6	6	45	46
Program takes too much of Learning Coach's time	31	37	17	18
Program takes too much of student's time	5	6	3	3
Pursuing GED	16	23	32	41
Student wants more socialization	147	156	92	103
Technical Difficulties	3	3	4	4
The curriculum is too hard	23	23	10	10
Transition to virtual school too difficult	23	26	34	37
Unhappy with the school	1	2	2	3
We are moving	137	146	104	110
We have chosen to home school	23	29	40	42

My student wants to return t... We are ...

My student wants ... We hav... My stu...

Inactivity/Lack of A...

The tra... T... ...

No re... E...

The program/sche...

Violat... ...

The c...

Reach Cyber Charter School

March 31, 2023

Household Data

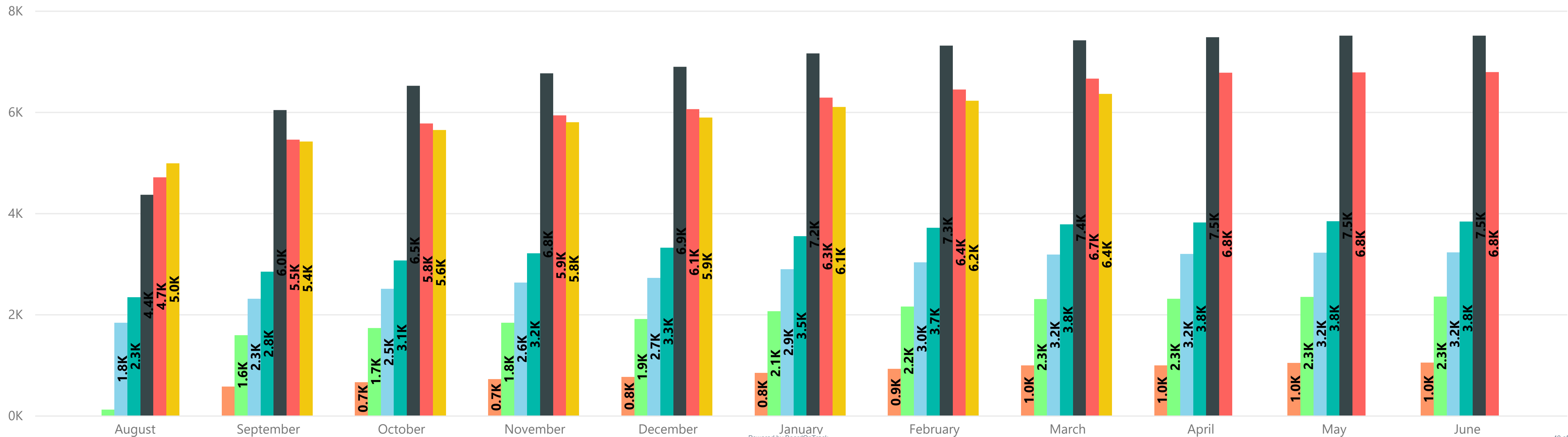
Household Data	SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
Active	5562	5622	5400	5482
Graduated	171	172	204	206
Not Returning		0		
WD During School Year	940	1020	681	731
WD Prior To Engagement	195	198	95	96

Students Per Active Household

SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
1.39	1.39	1.35	1.35

Monthly Total Households

schoolYear ● 2016-2017 ● 2017-2018 ● 2018-2019 ● 2019-2020 ● 2020-2021 ● 2021-2022 ● 2022-2023



Reach Cyber Charter School

March 31, 2023

Ethnicity

Ethnicity	SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
Hispanic or Latino	1146	1161	1142	1171
Not Hispanic or Latino	6588	6656	6123	6226

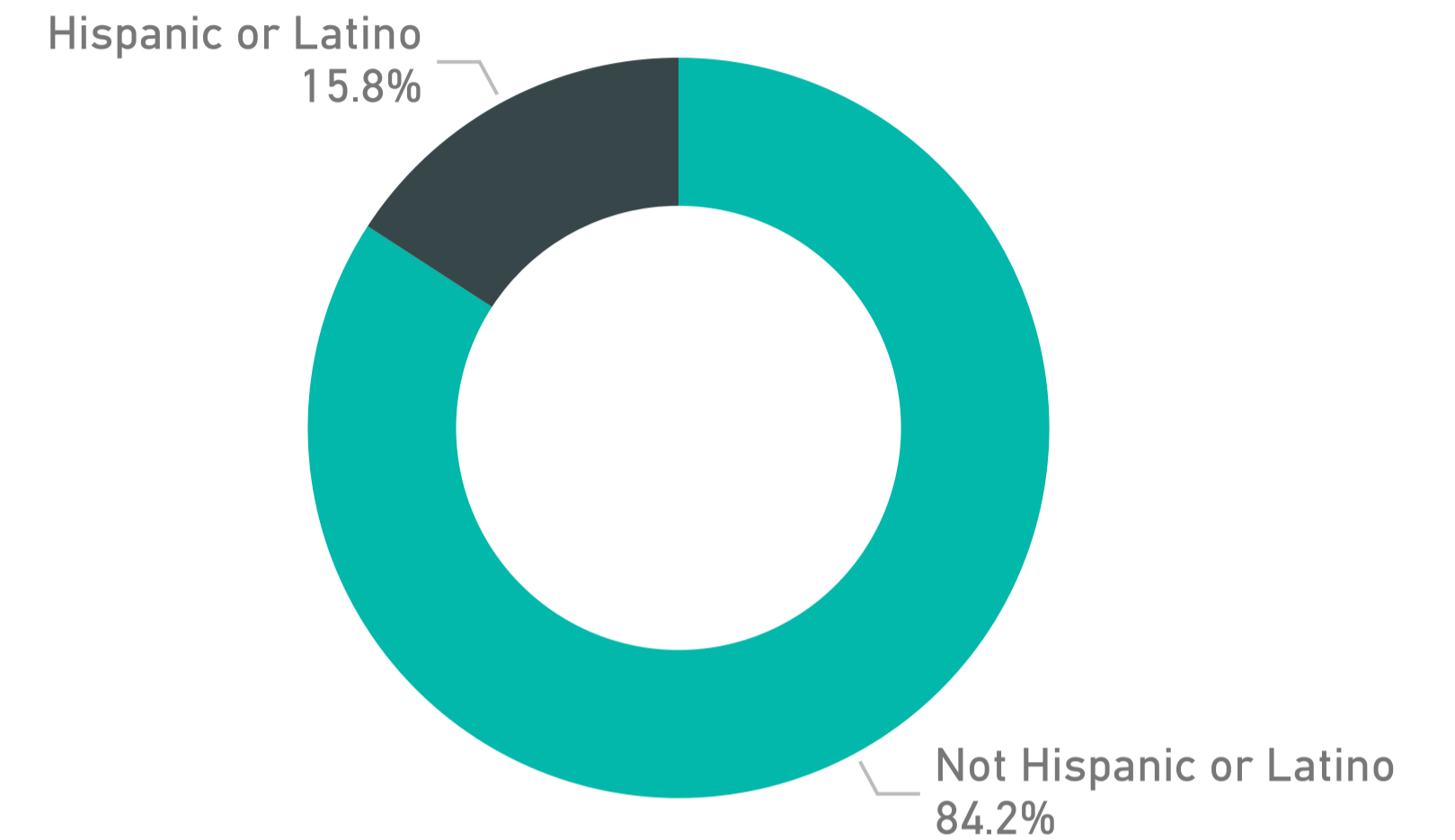
Race

Race	SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
American Indian or Alaskan Native	288	288	288	289
Asian	156	157	160	161
Black/African American	2646	2689	2580	2629
Native Hawaiian or Other Pacific Islander	123	125	109	112
White	5358	5395	4960	5053

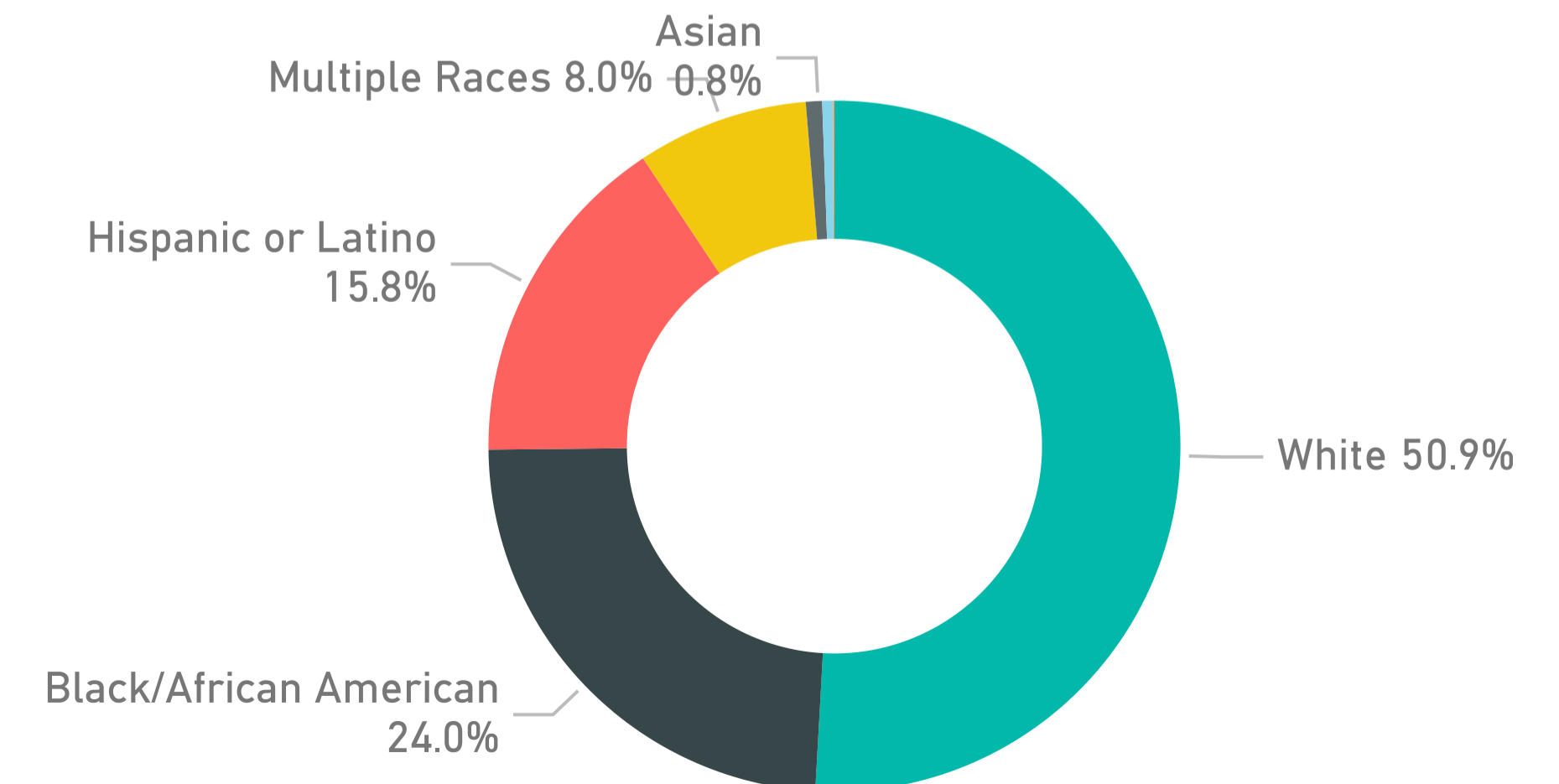
Distinct Race/Ethnicity

Distinct Race/Ethnicity	SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
American Indian or Alaskan Native	40	40	38	37
Asian	61	63	57	56
Black/African American	1783	1824	1737	1772
Hispanic or Latino	1146	1161	1142	1171
Multiple Races	593	591	587	592
Native Hawaiian or Other Pacific Islander	7	7	5	5
Not Indicated	2	2		
White	4104	4131	3699	3764

Enrolled Students by Ethnicity



Enrolled Students by Distinct Race/Ethnicity



Reach Cyber Charter School

March 31, 2023

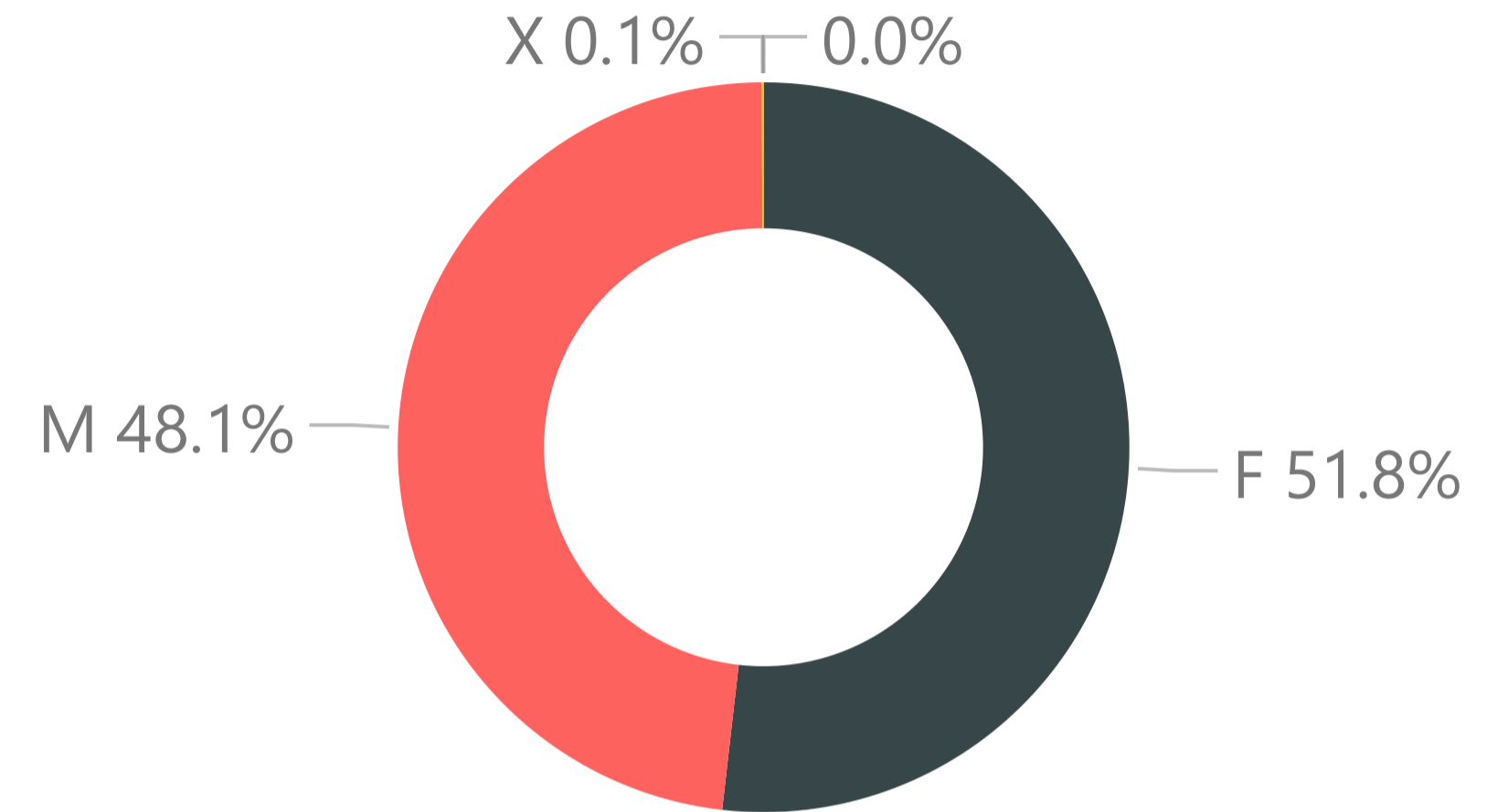
Gender

Gender	SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
	2	2	1	1
F	3898	3945	3752	3831
M	3834	3870	3506	3559
X	2	2	6	6

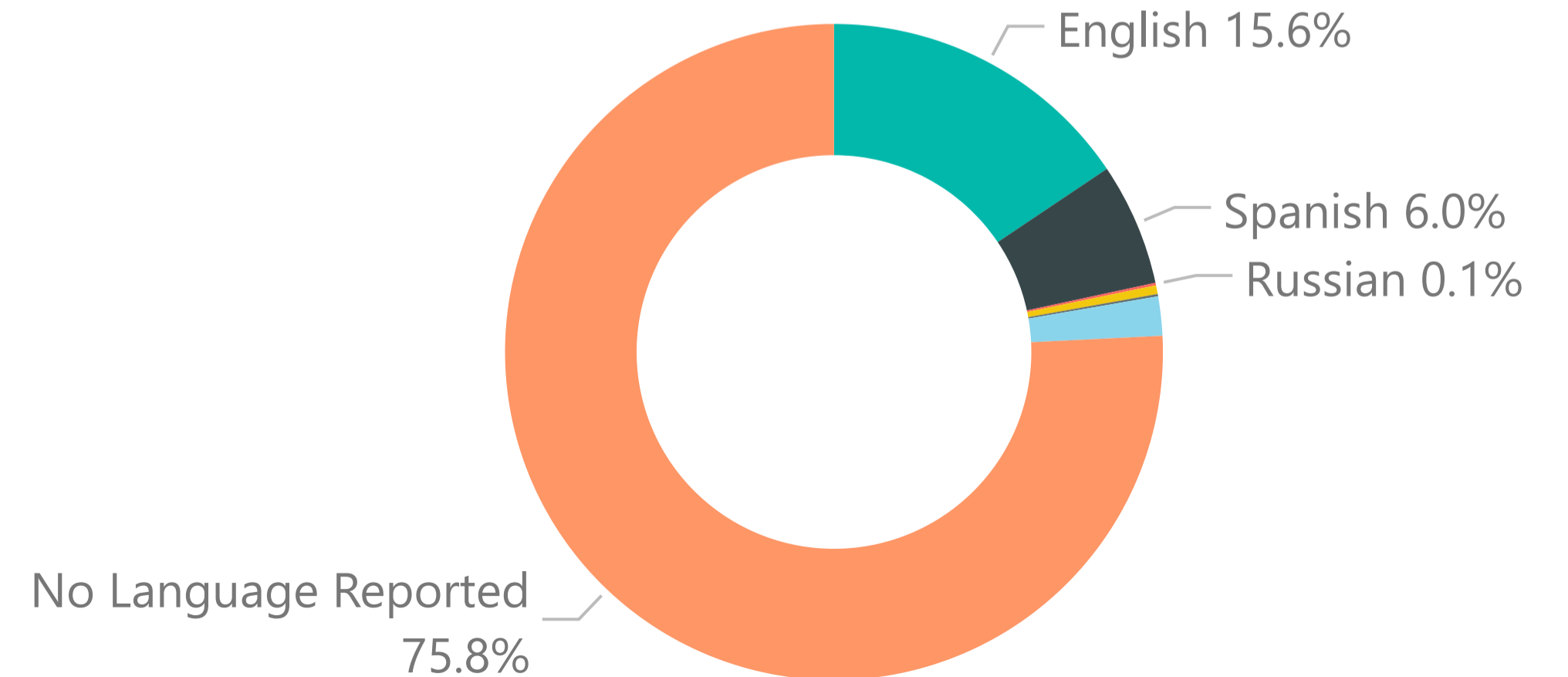
Primary Language

Home Language	SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
English	1212	1223	1129	1152
Spanish	419	423	433	447
Russian	7	7	10	9
Arabic	40	38	31	32
Urdu	8	9	8	8
Another Language	175	177	141	143
No Language Reported	5875	5942	5513	5606

Enrolled Students by Gender



Enrolled Students by Language



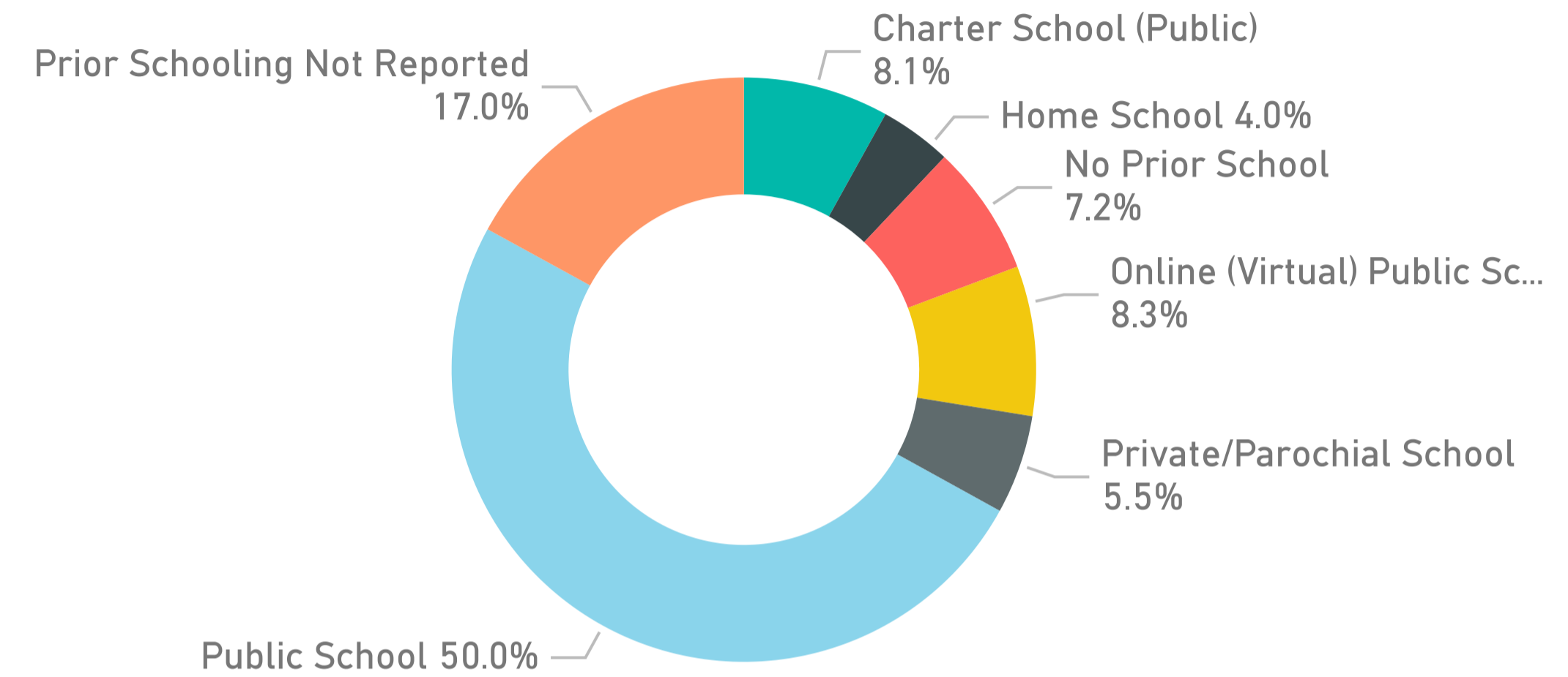
Reach Cyber Charter School

March 31, 2023

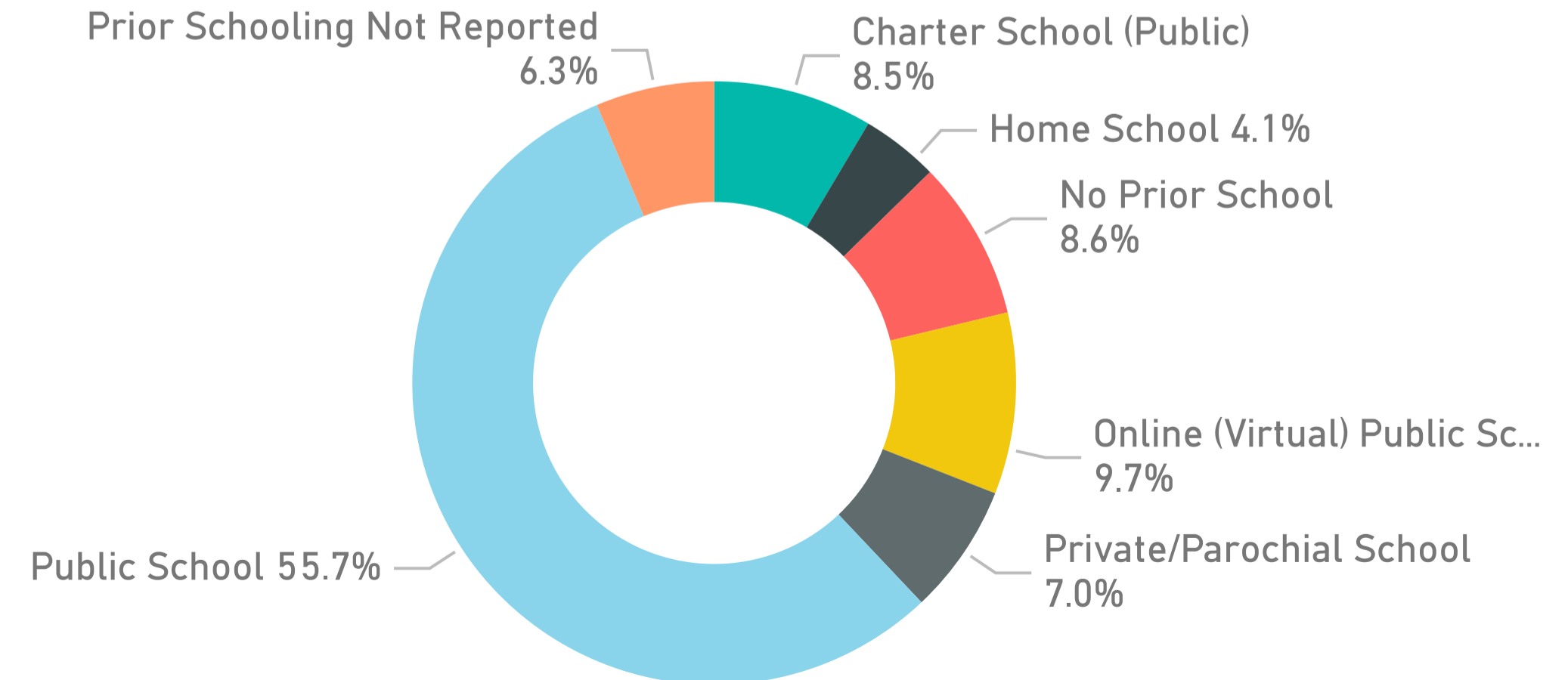
Prior Schooling

Prior Schooling	SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
Charter School (Public)	660	675	580	596
Home School	321	327	289	294
No Prior School	662	663	531	535
Online (Virtual) Public School	752	752	604	613
Private/Parochial School	541	547	395	405
Public School	4309	4367	3593	3695
Prior Schooling Not Reported	491	488	1273	1259

Prior Schooling March 31, 2023



Prior Schooling March 31, 2022

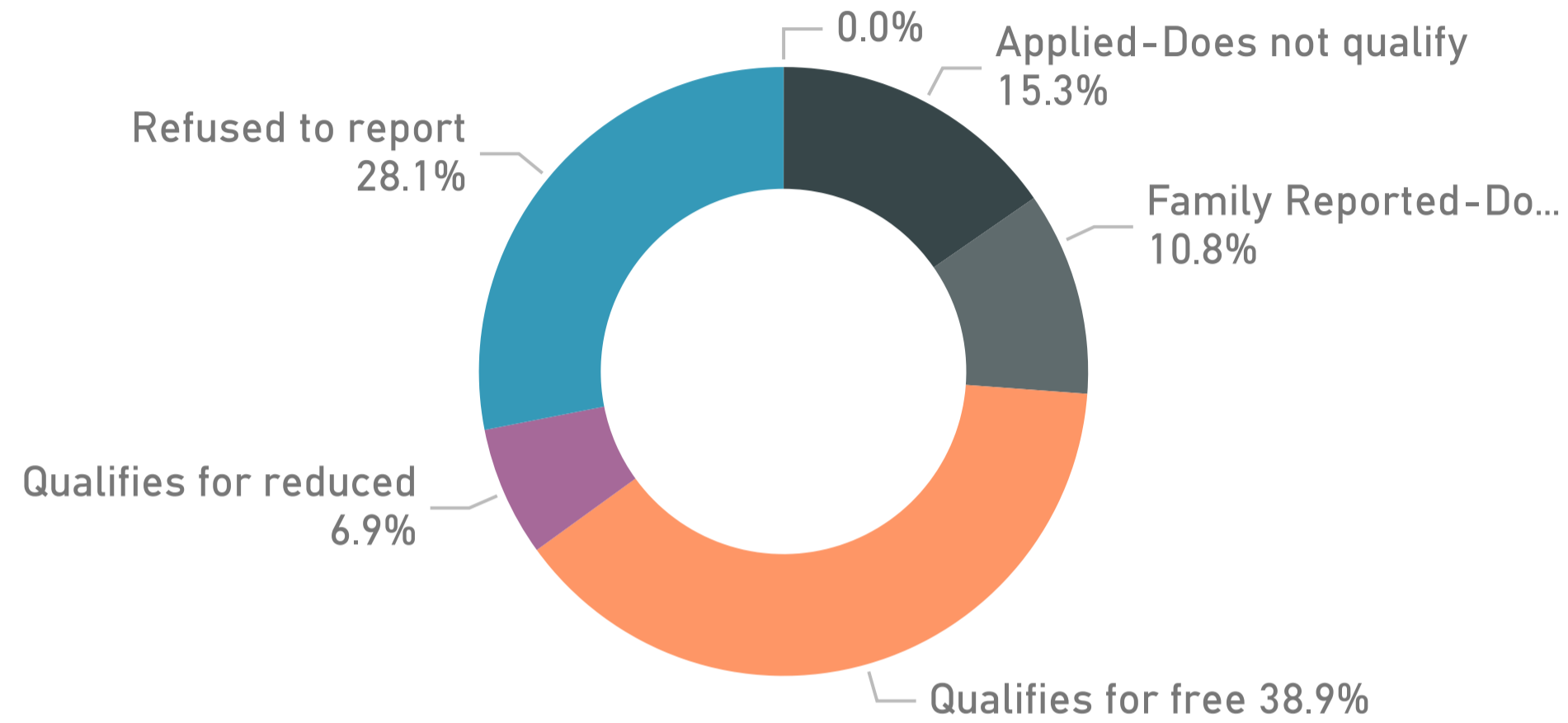


Reach Cyber Charter School

March 31, 2023

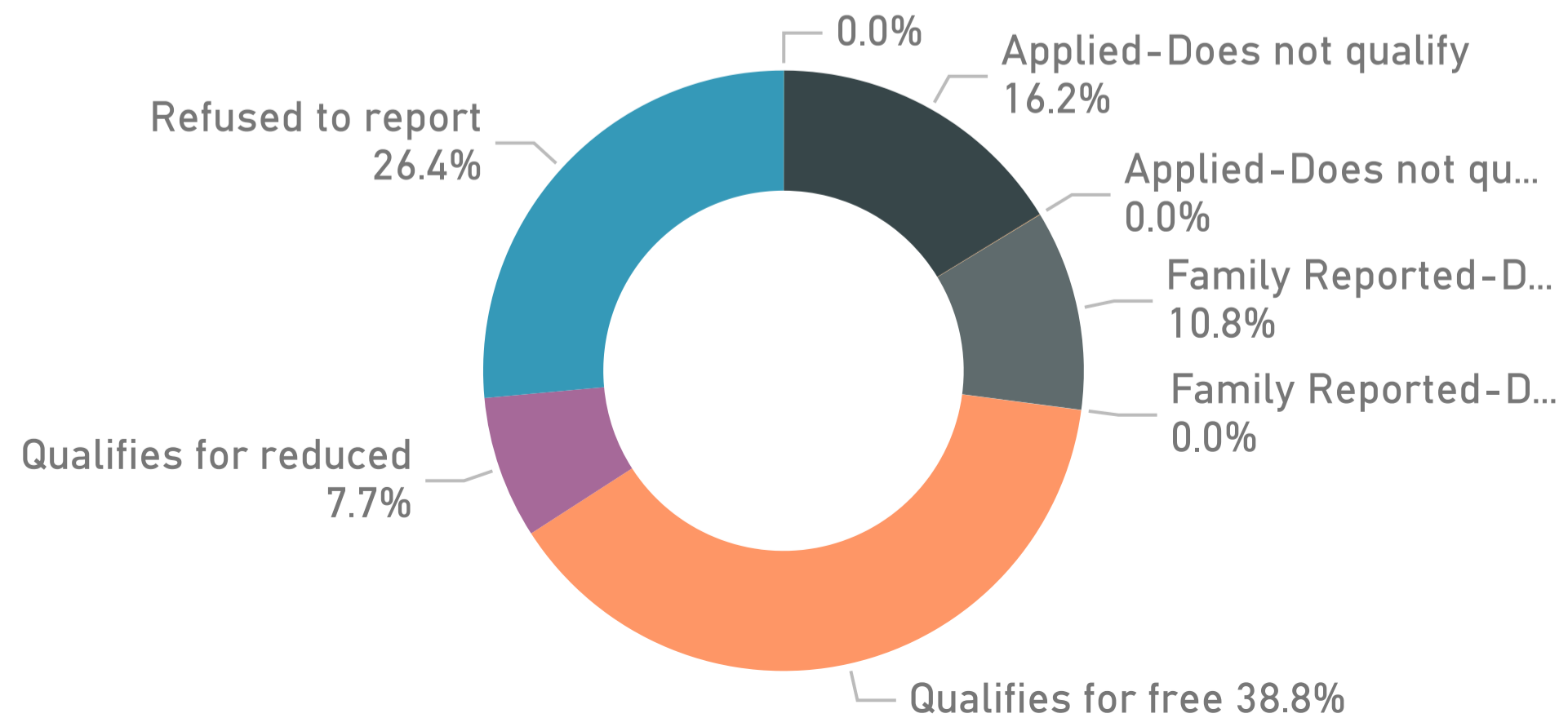
FARM Eligibility

March 31, 2023



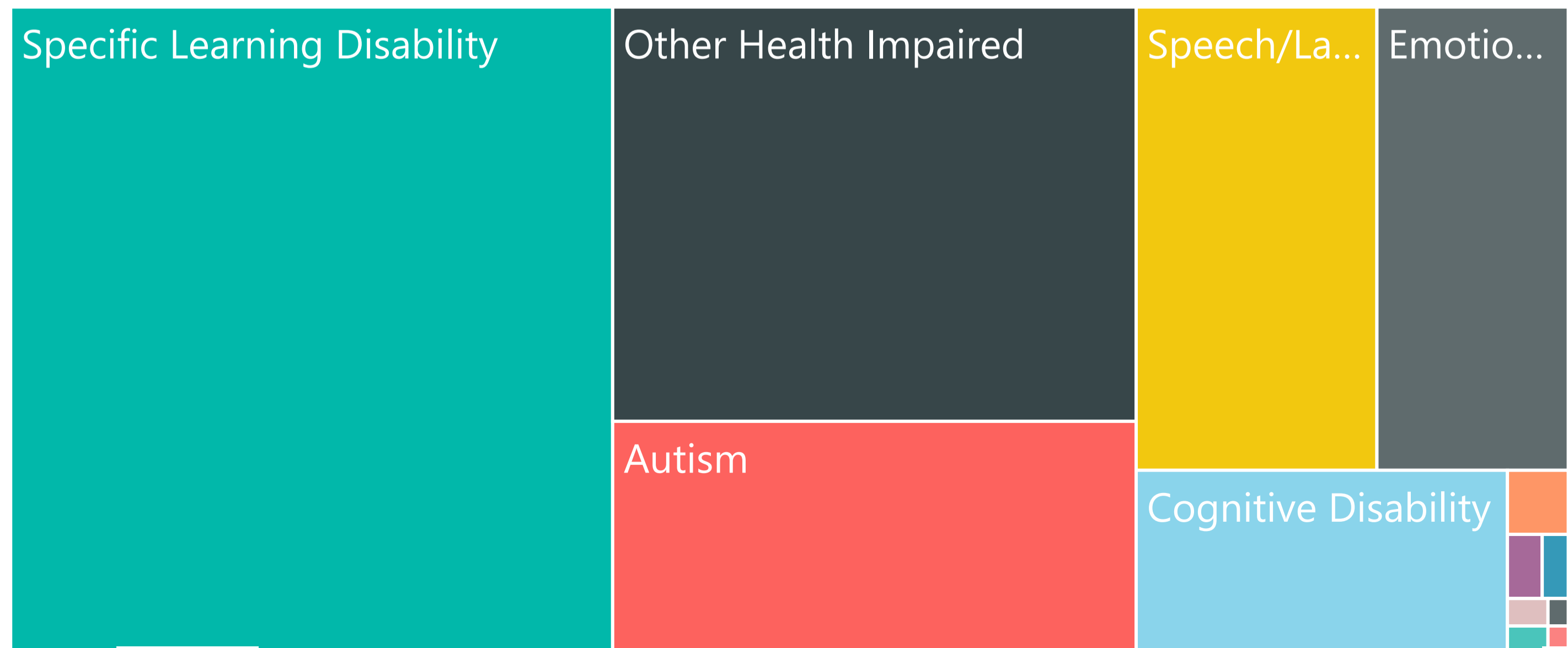
FARM Eligibility

March 31, 2022



Disability

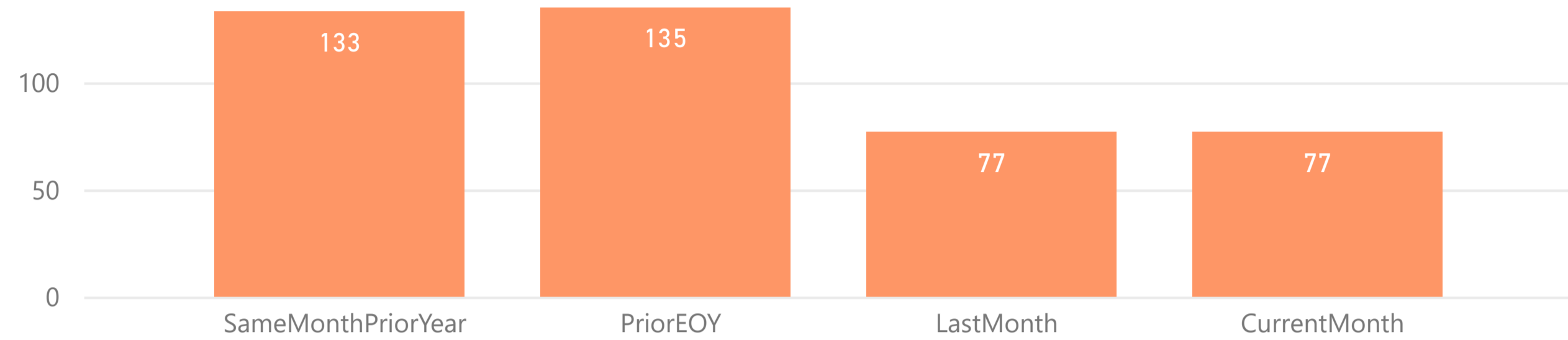
Disability	SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
Autism	208	214	214	218
Cognitive Disability	100	106	119	122
Developmentally Delayed			1	2
Emotionally Impaired	144	151	152	159
Hearing Impaired	7	6	7	7
Multiple Disabilities	2	2	6	4
Other	5	5	2	2
Other Health Impaired	356	384	372	389
Physical Disability	1	1	1	1
Specific Learning Disability	707	738	682	698
Speech/Language Impaired	195	216	193	200
Traumatic Brain Injury	3	3	1	1
Visually Impaired	3	4	3	3



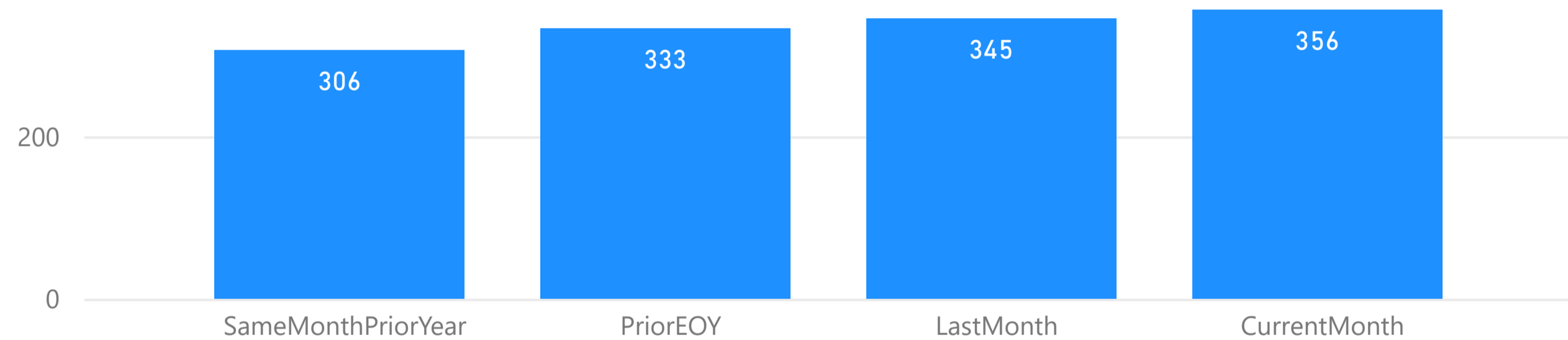
Reach Cyber Charter School

March 31, 2023

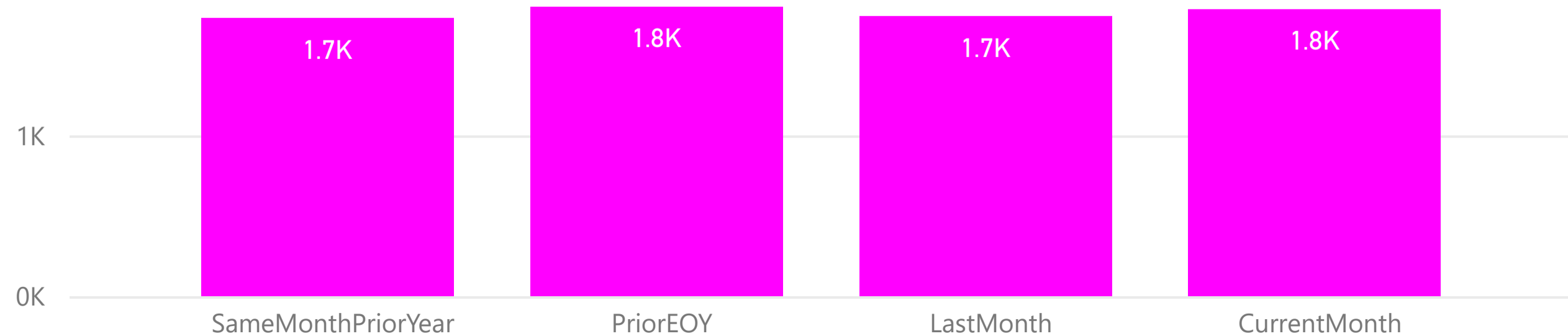
Gifted



Plan504



IEP



Currently Enrolled

7397

Gifted

1%

Plan504

5%

IEP

24%

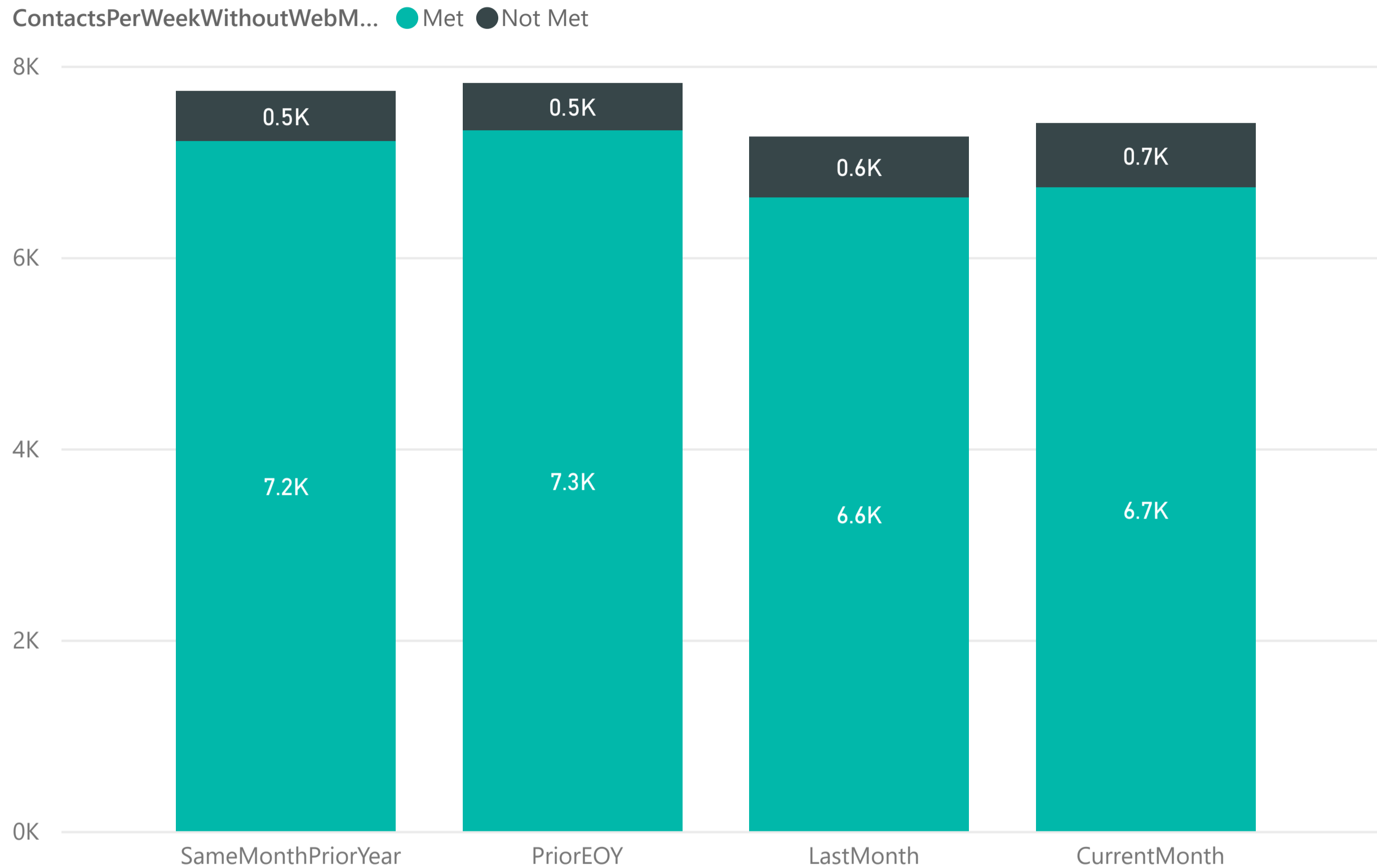
Not in Special Population

70%

Reach Cyber Charter School

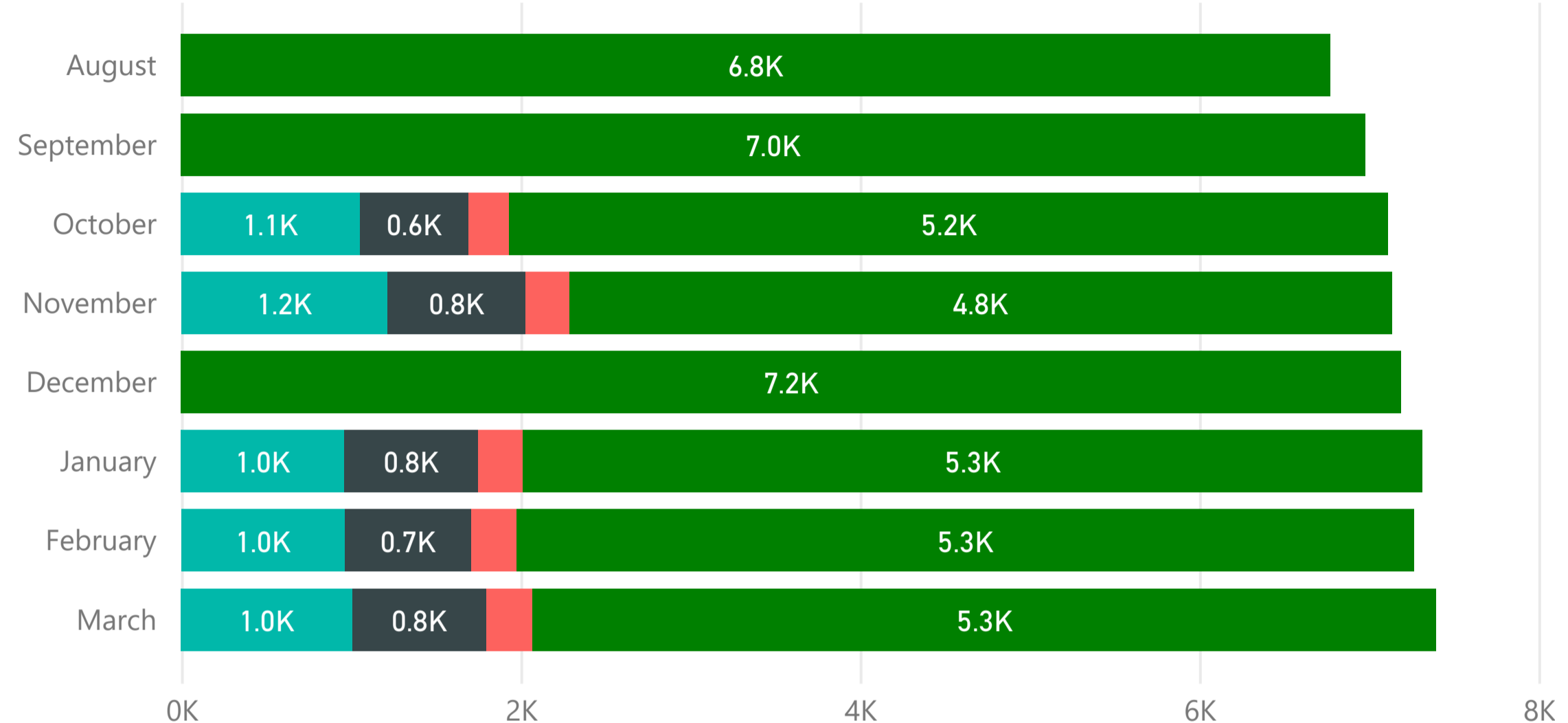
March 31, 2023

Contacts Per Week



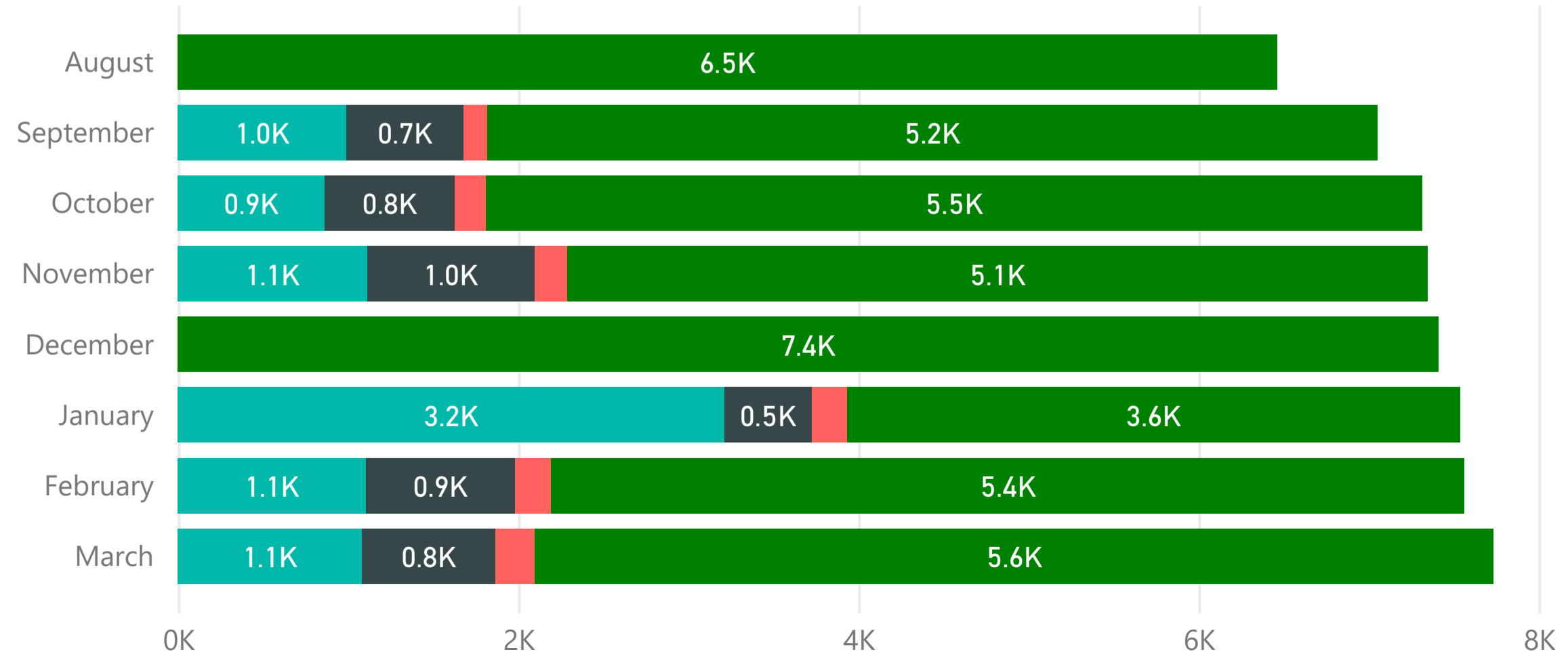
School Year: 2022-2023

AttendanceStatusAutomated ● Alarm ● Approaching Alarm ● Exempt ● On Track



School Year: 2021-2022

AttendanceStatusAutomated ● Alarm ● Approaching Alarm ● Exempt ● On Track



Currently Enrolled

7397

Reach Cyber Charter School

March 31, 2023

Average Participation

GradeDistribution	SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
PK-2	103%	93%	104%	99%
3-5	99%	97%	112%	104%
6-8	93%	97%	90%	91%
9-12	84%	99%	83%	83%
Total	93%	97%	93%	91%

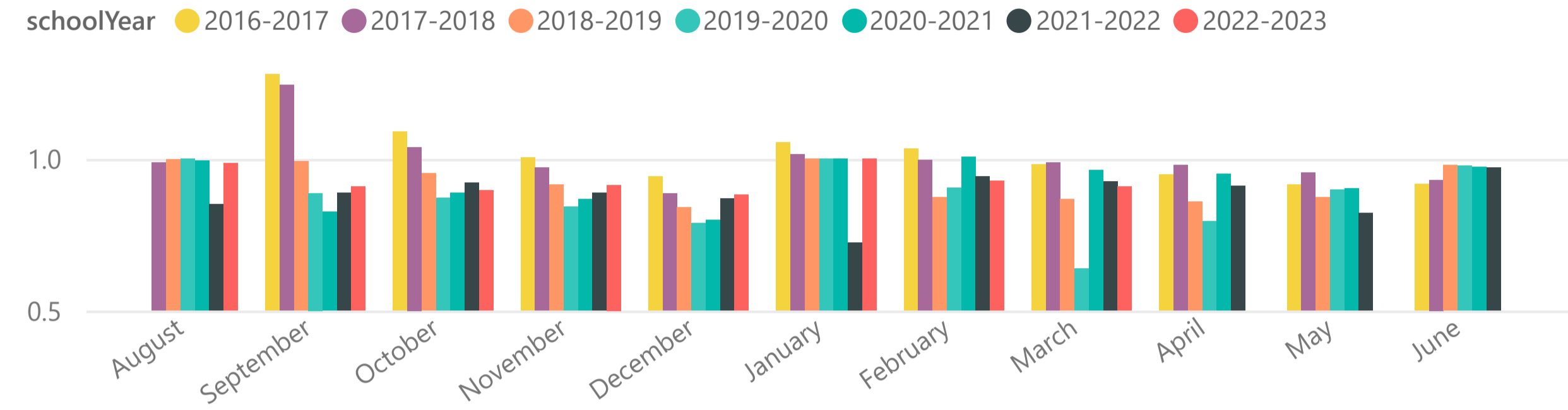
Average Performance

GradeDistribution	SameMonthPriorYear	LastMonth	CurrentMonth
PK-2	84%	83%	82%
3-5	79%	84%	80%
6-8	73%	76%	72%
9-12	72%	69%	67%
Total	76%	76%	72%

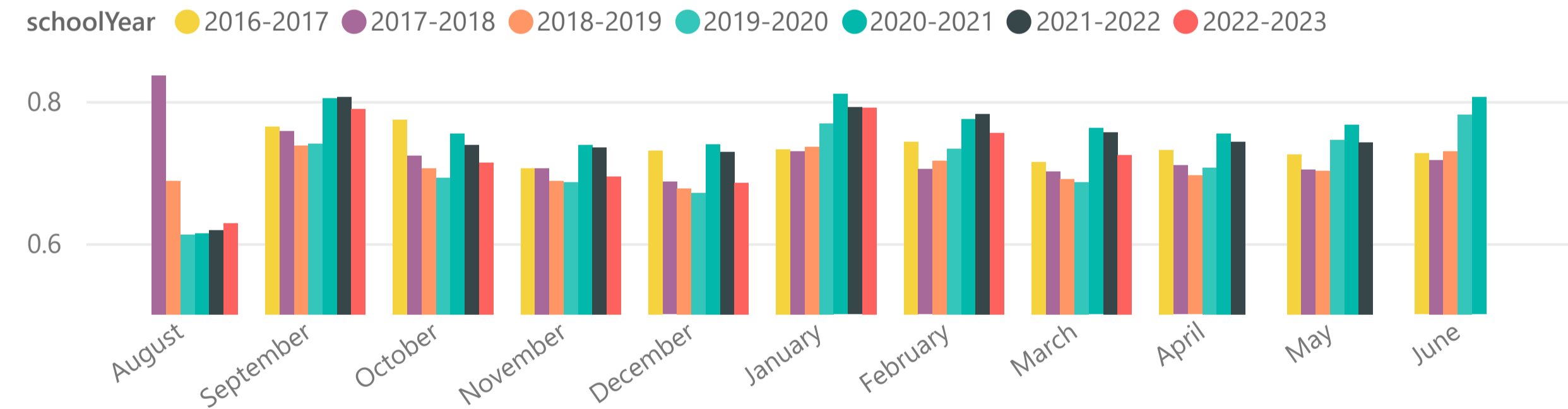
Average Attendance

GradeDistribution	SameMonthPriorYear	PriorEOY	LastMonth	CurrentMonth
PK-2	105%	101%	100%	101%
3-5	105%	101%	99%	100%
6-8	105%	101%	99%	99%
9-12	100%	96%	94%	93%
Total	103%	99%	97%	97%

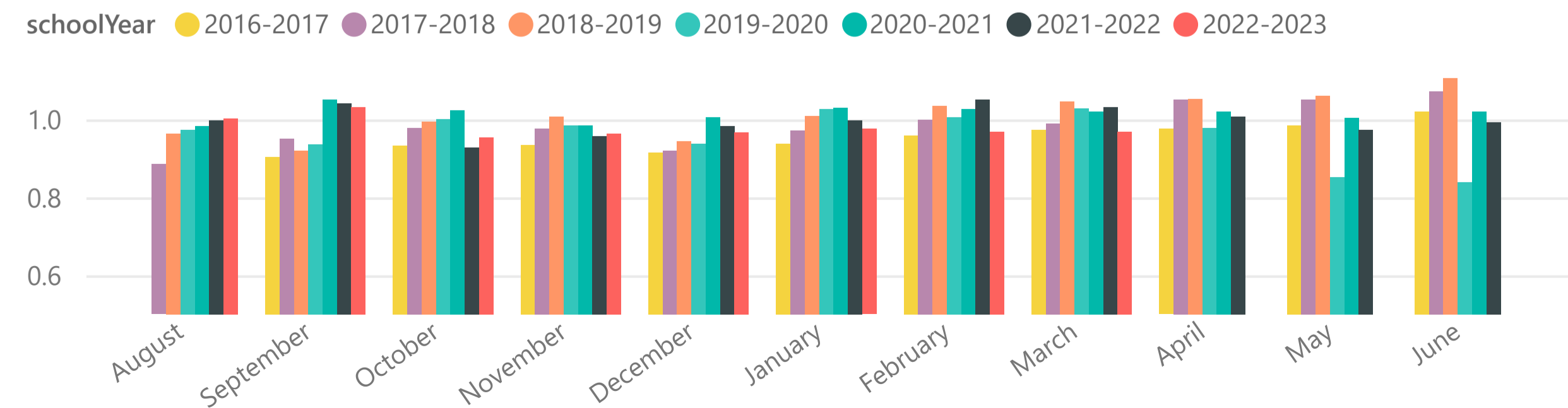
Average Total Participation



Average Total Performance



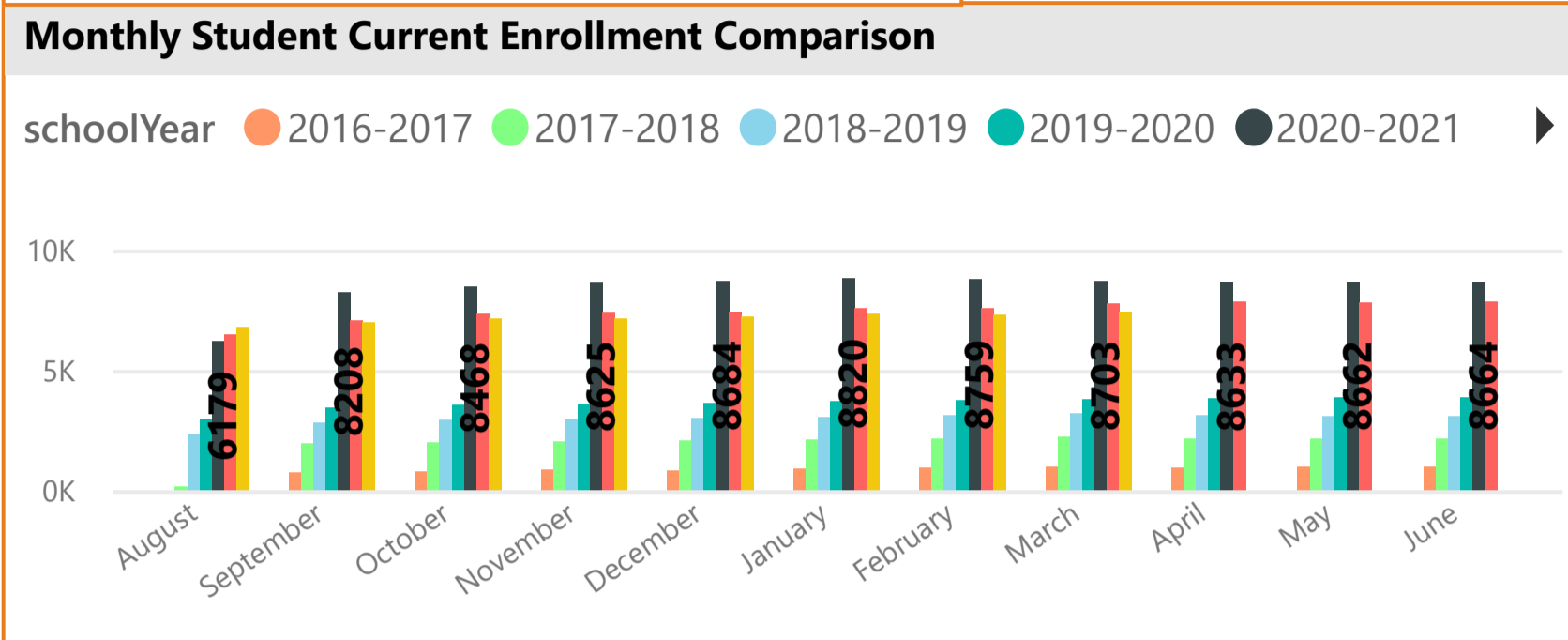
Average Total Attendance



Currently Enrolled	Total YTD Enrolled
7397	8627
Enrollment Services Complete (Stage 4)	
9454	

Reach Cyber Charter School
March 31, 2023

Current Enrollment Month-Over-Month Change
2%
Current Enrollment Year-Over-Year Change
-4%



Total YTD Enrollment

ReportPeriod	SameMonthPriorYear	CurrentMonth
Withdrawal Category	Student Count %CT Student Count	Student Count %CT Student Count
Enrolled, Not Grad	7748 83%	7398 86%
Graduated	170 2%	210 2%
Prior To Engagement	232 2%	109 1%
Withdrawal During School Year	1194 13%	910 11%
Total	9344 100%	8627 100%

New & Returning

ReportPeriod	SameMonthPriorYear	CurrentMonth
New or Returning	Students %CT Students	Students %CT Students
New	3378 43.67%	2703 36.54%
Returning	4358 56.33%	4694 63.46%

Household Data

Household Data	SameMonthPriorYear	CurrentMonth
Active	5562	5482
Graduated	171	206
WD During School Year	940	731
WD Prior To Engagement	195	96

Students Per Active Household

SameMonthPriorYear	CurrentMonth
1.39	1.35

Grade Distribution

ReportPeriod	SameMonthPriorYear	CurrentMonth
GradeDistribution	Students %CT Students	Students %CT Students
PK-2	1419 18%	1077 15%
KG	421 5%	298 4%
1	529 7%	368 5%
2	469 6%	411 6%
3-5	1493 19%	1292 17%
3	453 6%	399 5%
4	501 6%	410 6%
5	539 7%	483 7%
6-8	1871 24%	1852 25%
6	625 8%	537 7%
7	601 8%	657 9%
8	645 8%	658 9%
9-12	2953 38%	3175 43%
9	789 10%	777 11%
10	800 10%	776 10%
11	682 9%	754 10%
12	682 9%	868 12%
Total	7736 100%	7396 100%

Withdrawal Reason

Withdrawal Reason	SameMonthPriorYear
Applying for next year	
Deceased	
Enrollment was intended to be short term and is no longer needed for my student.	
Generally dissatisfied with curriculum/course options	
Inactivity/Lack of Attendance	
My student is pursuing GED	
My student wants to return to a traditional school setting for other (non-socialization related) reasons.	
My student wants to return to a traditional school setting for socialization reasons.	
No reason provided	
Other Completer	
Technical Difficulties	
The curriculum is too easy.	
The curriculum is too hard.	
The program takes too much of the Learning Coach's time.	
The program takes too much of the student's time.	
The program/schedule is not flexible enough.	

Reach Cyber Charter School
March 31, 2023

Gender		
Gender	SameMonthPriorYear	CurrentMonth
	2	1
F	3898	3831
M	3834	3559
X	2	6

Primary Language		
Home Language	SameMonthPriorYear	CurrentMonth
English	1212	1152
Spanish	419	447
Russian	7	9
Arabic	40	32
Urdu	8	8
Another Language	175	143
No Language Reported	5875	5606

Disability		
Disability	SameMonthPriorYear	CurrentMonth
Autism	208	218
Cognitive Disability	100	122
Developmentally Delayed		2
Emotionally Impaired	144	159
Hearing Impaired	7	7
Multiple Disabilities	2	4
Other	5	2
Other Health Impaired	356	389
Physical Disability	1	1
Specific Learning Disability	707	698
Speech/Language Impaired	195	200
Traumatic Brain Injury	3	1
Visually Impaired	3	3

Gifted		
Gifted	SameMonthPriorYear	CurrentMonth
Yes	133	77

Plan 504		
Plan504	SameMonthPriorYear	CurrentMonth
504	306	356

IEP		
IEP	SameMonthPriorYear	CurrentMonth
IEP	1727	1784

Gifted	Plan504
1%	5%
IEP	Not in Special Population
24%	70%

Ethnicity		
Ethnicity	SameMonthPriorYear	CurrentMonth
Hispanic or Latino	1146	1171
Not Hispanic or Latino	6588	6226

Distinct Race/Ethnicity		
Distinct Race/Ethnicity	SameMonthPriorYear	CurrentMonth
American Indian or Alaskan Native	40	37
Asian	61	56
Black/African American	1783	1772
Hispanic or Latino	1146	1171
Multiple Races	593	592
Native Hawaiian or Other Pacific Islander	7	5
Not Indicated	2	
White	4104	3764

Race		
Race	SameMonthPriorYear	CurrentMonth
American Indian or Alaskan Native	288	289
Asian	156	161
Black/African American	2646	2629
Native Hawaiian or Other Pacific Islander	123	112
White	5358	5053

Household FARM Eligibility		
HouseholdFARMEligibility	SameMonthPriorYear	CurrentMonth
Applied-Does not qualify	988	
Applied-Does not qualify,Family Reported-Does not qualify	1	
Applied-Does not qualify,Refused to report	1	
Family Reported-Does not qualify	679	
Family Reported-Does not qualify,Applied-Does not qualify	1	
Qualifies for free	2261	
Qualifies for reduced	446	
Refused to report	1626	

Prior Schooling		
Prior Schooling	SameMonthPriorYear	CurrentMonth
Charter School (Public)	660	596
Home School	321	294
No Prior School	662	535
Online (Virtual) Public School	752	613
Private/Parochial School	541	405
Public School	4309	3695
Prior Schooling Not Reported	491	1259

Reach Cyber Charter School March 31, 2023

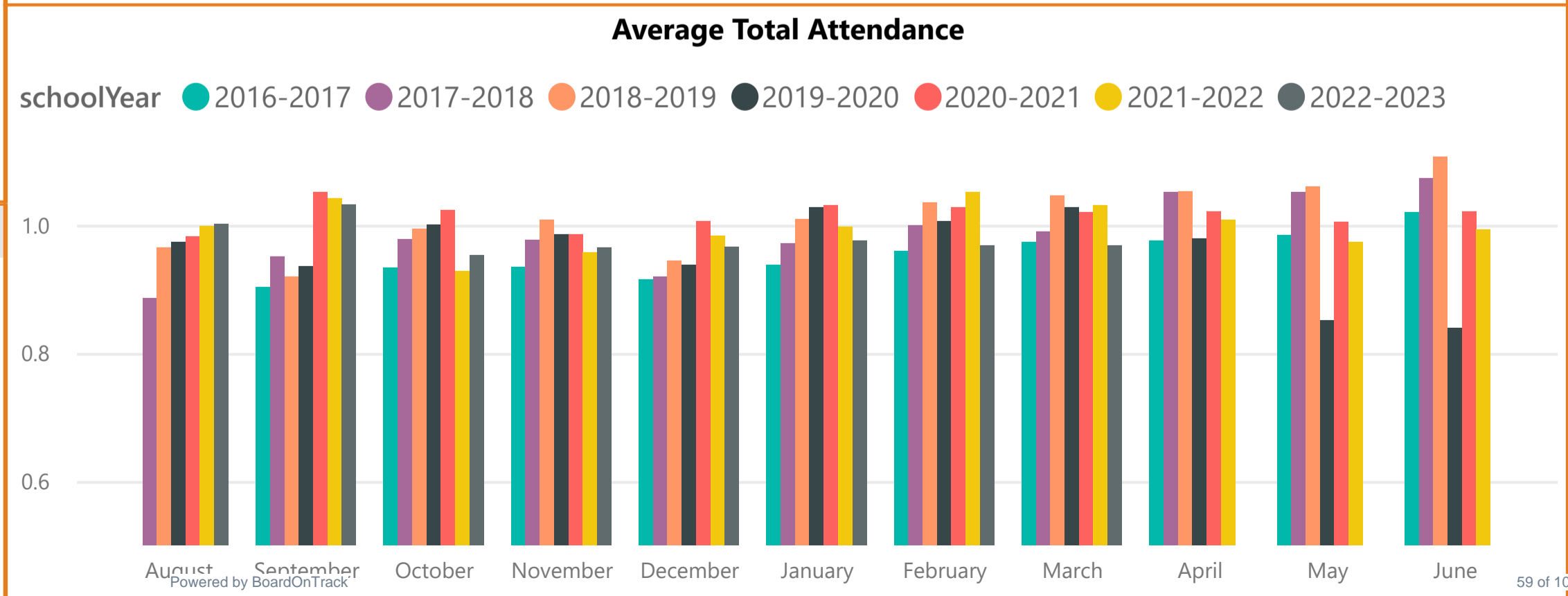
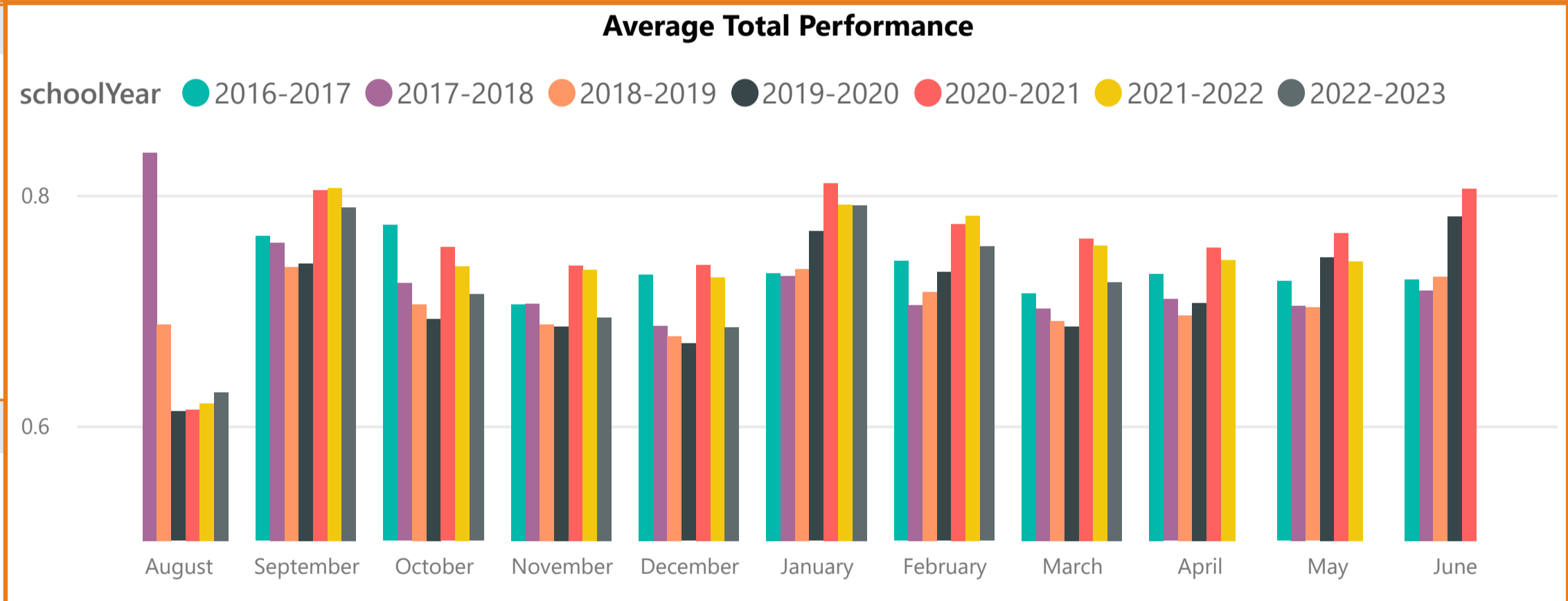
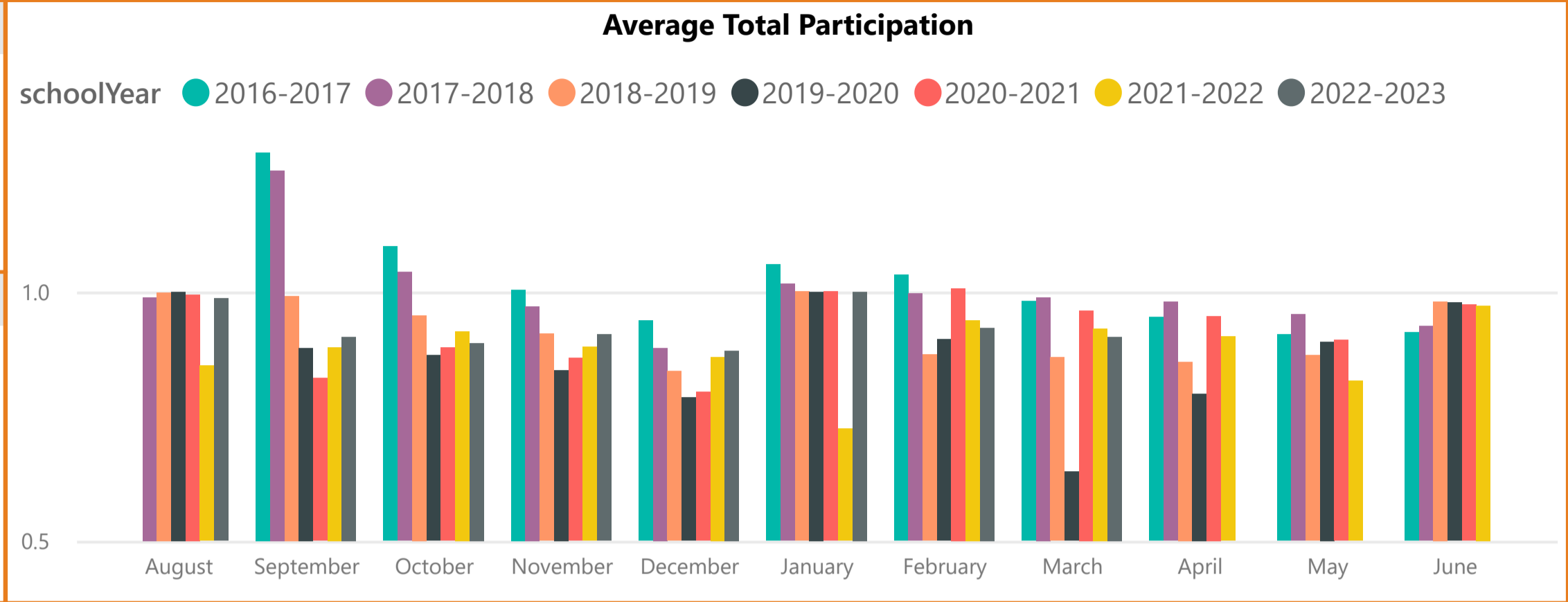
Contacts Per Week		
ContactsPerWeekWithoutWebMail	SameMonthPriorYear	CurrentMonth
Met	7214	6729
Not Met	519	668

Attendance Status		
AttendanceStatusAutomated	SameMonthPriorYear	CurrentMonth
Alarm	1085	1009
Approaching Alarm	782	791
Exempt	233	272
On Track	5636	5325

Average Participation		
GradeDistribution	SameMonthPriorYear	CurrentMonth
PK-2	103%	99%
3-5	99%	104%
6-8	93%	91%
9-12	84%	83%
Total	93%	91%

Average Performance		
GradeDistribution	SameMonthPriorYear	CurrentMonth
PK-2	84%	82%
3-5	79%	80%
6-8	73%	72%
9-12	72%	67%
Total	76%	72%

Average Attendance		
GradeDistribution	SameMonthPriorYear	CurrentMonth
PK-2	105%	101%
3-5	105%	100%
6-8	105%	99%
9-12	100%	93%
Total	103%	97%



Coversheet

Staffing Update

Section: V. Oral Reports
Item: B. Staffing Update
Purpose:
Submitted by:
Related Material: Board Staffing Report-April_2023.pdf

REACH Staffing Report April 2023

	Current Staff	Hires SYTD	Departures SYTD
10-month Staff	670	80	37
12-month Staff	128	26	9
Grand Total	798	106	46

Position Changes

First Name	Last Name	Former Position	New Position	Compensation	Start Date
Racquel	Rankin	School Counselor	Manager of Counseling Services	\$77,000	3/16/2023
Kelly	Coldren	Admin Assistant I	Regional Community Coordinator	\$50,000	5/1/2023

New Hires

First Name	Last Name	Job Title	Compensation	Start Date
Alexis	Rohrer	Teacher - Substitute (Term of Project)	\$50,000	3/21/2023
Kristen	Barnett	School Nurse	\$62,500	3/28/2023
Michelle	Bower	Teacher - Special Education	\$62,500	3/28/2023
Stephanie	Wittie	Teacher - Elementary	\$58,000	3/28/2023
Maya	Hill	Speech Language Pathologist	\$62,000	4/11/2023
Justin	Goodhart	Social Media Coordinator	\$54,000	4/17/2023
Seth	Springer	School Counselor	\$65,000	4/17/2023
Nathan	Goodwin	Applications Analyst	\$75,000	4/25/2023

REACH Staffing Report April 2023

Departing Employees

First Name	Last Name	Job Title	Last Day Worked
Morgan	Kutz	Manager of Desktop Support	3/21/2022
Melissa	Stanalonis	Family Mentor	3/24/2023
Cristen	Diegel	Special Education Teacher	4/6/2023
Jill	White	Special Education Supervisor	4/14/2023
Katlyn	Cibello	EL Specialist	4/14/2023

Coversheet

Financial Report

Section: V. Oral Reports
Item: C. Financial Report
Purpose:
Submitted by:
Related Material: Treasurers Report Apr2023.pdf

Reach Cyber Charter School
Balance Sheet
3/31/23

ASSETS:**Cash and Short Term Investments:**

PNC Checking	\$ 7,132,289
PNC Money market Account	\$ 5,009,180
PNC Investment Account	\$ 53,125,655
Total Cash and Short Term Investments	<u>\$ 65,267,124</u>

Other Current Assets:

Local District Receivables- Prior Year	\$ 200,715
Local District Receivables- Current Year	\$ 7,891,926
Federal and State Program Receivables	\$ 12,641
Allowance for Doubtful Accounts	\$ (304,347)
Prepaid Expenses	\$ 537,294
Total Other Current Assets	<u>\$ 8,338,229</u>

Other Current Assets:

Security Deposit	\$ 8,917
Deposits on Equipment	\$ 78,966
Other Receivables	\$ 3,196
Total other Assets	<u>\$ 91,079</u>

Fixed Assets:

Computer Hardware	\$ 12,102,154
Equipment	\$ 512,317
Leasehold Improvements	\$ 178,091
Furniture	\$ 105,434
Accum Depr:Computer Hardware	\$ (1,032,976)
Accum Depr:Equipment	\$ (96,927)
Accum Depr:Leasehold Improvements	\$ (62,999)
Accum Depr: Furniture	\$ (81,525)
Net Fixed Assets	<u>\$ 11,623,569</u>

TOTAL ASSETS **\$ 85,320,001**

LIABILITIES:**Current Liabilities:**

Due to Connections Academy	\$ 4,719,395
Accrued payroll, taxes, pension and withholdings payable	\$ 796,185
Accounts Payable	\$ 1,911,063
Due to Local Districts	\$ 212,159
Unearned Revenue	\$ 1,635,372
Total Current Liabilities	<u>\$ 9,274,174</u>

TOTAL LIABILITIES **\$ 9,274,174**

FUND BALANCE:

Invested in Capital	\$ 11,623,569
Reserved Fund Balance	\$ 28,960,639
Undesignated Fund Balance	\$ 35,461,619
Total Fund Balance	<u>\$ 76,045,827</u>

TOTAL LIABILITIES AND FUND BALANCE **\$ 85,320,001**

**REACH CYBER CHARTER SCHOOL
REVENUE AND EXPENSE STATEMENT- BUDGET TO ACTUAL
2022-2023 YEAR TO DATE AS OF 3/31/23**

	<u>March 2023</u>	<u>YTD Through 3/31/2023</u>	<u>2022/2023 Approved Budget</u>
Revenues:			
Function 6000- Local Sources	\$ 10,958,748	\$ 88,978,636	\$ 124,013,036
Function 7000- State Sources		\$ 5,668	\$ 147,500
Function 8000- Federal Sources	\$ 2,006,290	\$ 10,074,149	\$ 16,813,652
TOTAL REVENUES	<u>\$ 12,965,038</u>	<u>\$ 99,058,453</u>	<u>\$ 140,974,188</u>
Expenditures:			
Function 1000- Regular Instructional Programs			
100- Salaries	\$ 2,599,770	\$ 20,632,799	\$ 33,856,094
200- Employee Benefits	\$ 714,823	\$ 5,897,453	\$ 10,038,332
300- Purchased Professional and Tech Svcs (Note 1)	\$ 3,536,311	\$ 25,127,105	\$ 37,741,275
400- Purchased Property Services	\$ 22,622	\$ 92,240	\$ 250,000
500- Other Purchased Services	\$ 687,188	\$ 2,119,780	\$ 3,250,000
600- Supplies	\$ 1,634,680	\$ 4,614,798	\$ 11,492,000
700- Property	\$ -	\$ 254,394	\$ 9,489,150
800- Dues, Fees and Other	\$ -	\$ 2,021	\$ 25,000
Subtotal 1000- Regular Instructional Programs	<u>\$ 9,195,394</u>	<u>\$ 58,740,590</u>	<u>\$ 106,141,851</u>
Function 2000- Support Services			
100- Salaries	\$ 1,585,078	\$ 13,162,436	\$ 20,834,549
200- Employee Benefits	\$ 471,026	\$ 4,066,507	\$ 6,177,444
300- Purchased Professional and Tech Svcs	\$ 662,462	\$ 3,266,840	\$ 12,327,586
400- Purchased Property Services (Note 2)	\$ 46,188	\$ 659,126	\$ 636,000
500- Other Purchased Services	\$ 43,109	\$ 550,153	\$ 4,345,000
600- Supplies	\$ 42,688	\$ 870,693	\$ 390,000
700- Property	\$ 395,876	\$ 946,652	\$ 2,436,730
800- Dues, Fees and Other	\$ 2,583	\$ 129,255	\$ 175,000
Subtotal 2000- Support Services	<u>\$ 3,249,010</u>	<u>\$ 23,651,662</u>	<u>\$ 47,322,308</u>
Function 3000- Noninstructional Student/Community Svcs			
300- Purchased Professional and Tech Svcs	\$ -	\$ 15,563	\$ 36,000
400- Purchased Property Services	\$ 15,398	\$ 31,005	\$ 35,000
500- Other Purchased Services	\$ 1,418	\$ 35,388	\$ 222,000
600- Supplies	\$ 1,152,706	\$ 2,399,744	\$ 4,010,000
800- Dues, Fees and Other	\$ 11,466	\$ 111,565	\$ 120,000
Subtotal 3000- Noninstructional Services	<u>\$ 1,180,988</u>	<u>\$ 2,593,265</u>	<u>\$ 4,423,000</u>
TOTAL EXPENDITURES	<u>\$ 13,625,392</u>	<u>\$ 84,985,517</u>	<u>\$ 157,887,159</u>
NET INCREASE/ (DECREASE)	\$ (660,354)	\$ 14,072,936	\$ (16,912,971)
Adjustment for capitalized assets and depreciation		\$ (10,796,150)	
Beginning Fund Balance not invested in capital		\$ 61,145,472	
Ending Fund Balance Not Invested in Capital		\$ 64,422,258	
Fund Balance Invested in Capital		<u>\$ 11,623,569</u>	
TOTAL ENDING FUND BALANCE		<u>\$ 76,045,827</u>	

(Note 1) Includes monthly Pearson fees charged per student; See page 3 of Treasurer's Report for detail

(Note 2) Includes \$2083.33 of monthly Pearson facilities support services fee

**REACH CYBER CHARTER SCHOOL
PEARSON FEES
2022-2023 YEAR TO DATE AS OF 3/31/23**

Description	Rate	Months	Enrollment/Unit	Budgeted 22-23 (1)	March	YTD Through 3/31/23	Projected 22-23 (2)
Curriculum and Instructional Support Services - Upfront	\$425		Total Enrollment	4,364,750	\$ 343,967	\$ 3,095,692	\$ 4,305,080
Curriculum and Instructional Support Services - Monthly	\$130	9	Current Enrollment	9,243,000	\$ 944,451	\$ 5,590,131	\$ 9,116,640
Student Connexus License	\$70	9	Current Enrollment	4,977,000	\$ 508,550	\$ 3,010,070	\$ 4,908,960
Student Technology Assistance Services - Upfront	\$400		Total Enrollment	4,108,000	\$ 323,733	\$ 2,913,596	\$ 4,051,840
Student Technology Assistance Services - Monthly	\$63	9	Current Enrollment	4,479,300	\$ 457,695	\$ 2,709,063	\$ 4,418,064
Enrollment/Placement/Student Support Services - Upfront	\$525		Total Enrollment	5,391,750	\$ 424,900	\$ 3,824,110	\$ 5,318,040
Enrollment/Placement/Student Support Services - Monthly	\$30	9	Current Enrollment	2,133,000	\$ 217,950	\$ 1,290,030	\$ 2,103,840
School Operations Support Services	\$65	9	Current Enrollment	4,621,500	\$ 472,225	\$ 2,795,065	\$ 4,558,320
Professional Development Services	\$125	9	Current Staff	905,625	\$ 101,125	\$ 588,875	\$ 927,000
School Staff Support Services	\$212	9	Current Staff	1,535,940	\$ 171,508	\$ 998,732	\$ 1,572,192
Direct Course Instruction Service	\$2.75		0	270,575	\$ 19,670	\$ 142,902	\$ 270,575
Short Term Sub Teaching Services	\$300		0	29,400	\$ 4,800	\$ 4,800	\$ 29,400
Facilities Support Services	\$25,000		1	25,000	\$ 2,083	\$ 18,748	\$ 25,000
Total Connections Products and Services				42,084,840	3,992,657	\$ 26,981,814	\$ 41,604,951

2022-2023 Enrollment:		
	(1)	(2)
	Annual	Annual
	Budget	Forecast
Forecasted Staff FTE's	805	824
Forecasted Funded Enrollment	7,900	7,792
Forecasted Total Enrollment	10,270	10,130

Coversheet

Approval of Minutes from the March 15, 2023 Board Meeting

Section: VI. Consent Items
Item: A. Approval of Minutes from the March 15, 2023 Board Meeting
Purpose:
Submitted by:
Related Material: 2023_03_15_board_meeting_minutes_draft.pdf

DRAFT



Reach Cyber Charter School

Minutes

Reach Cyber Charter School

Date and Time

Wednesday March 15, 2023 at 9:00 AM

Location

750 East Park Drive, Suite 204
Harrisburg, PA 17111

Trustees Present

Anthony Alexander (remote), David Taylor (remote), Gail Hawkins Bush (remote), Leigh Kraemer-Naser (remote), Marcella Arline (remote), Matthew Ryan, Paul Donecker (remote)

Trustees Absent

None

Guests Present

Alex Vidal (remote), Andy Gribbin, Brandie Karpew, Clara Keeports (remote), Cody Smith, Corey Groff, Courtney Sweigert (remote), Danielle Maricano (remote), Devin Meza-Rushanan, Gregory McCurdy, Heather Berger (remote), JD Smith, Jane Swan, John Fawcett III (remote), Josh Hicks (remote), Karen Yeselavage, Katherine Rutkowski, Kelly McConnell, Kevin Corcoran (remote), Laura Johnson (remote), LeeAnn Ritchie, Lisa Blickley (remote), Marcy Perez (remote), Maurine Hockenberry (remote), Michael Garman, Patricia Hennessy (remote), Rachel Graver, Scott Shedd, Scott Stuccio, Stephanie Bost (remote), Thomas Bachert (remote)

I. Opening Items

A. Roll Call

B. Call the Meeting to Order

David Taylor called a meeting of the board of trustees of Reach Cyber Charter School to order on Wednesday Mar 15, 2023 at 9:00 AM.

II. Consideration of Board Member Candidates

A. Leigh Anne Naser

Leigh Anne Naser introduced herself and shared that she is the parent of two currently enrolled students.
Marcella Arline made a motion to confirm Leigh Anne Naser to the Reach Cyber Charter School Board of Trustees.
Paul Donecker seconded the motion.
The board **VOTED** to approve the motion.

B. Matthew F. Ryan

Matthew Ryan introduced himself and shared his enthusiasm to work with the Reach Cyber Charter School team.
Marcella Arline made a motion to confirm Matthew Ryan to the Reach Cyber Charter School Board of Trustees.
Gail Hawkins Bush seconded the motion.
The board **VOTED** to approve the motion.

III. Public Comment

A. Comments from the Public

There was no public comment at this time.

IV. Routine Business

A. Approval of Agenda

David Taylor asked the Board to review the agenda distributed prior to the meeting. Jane Swan, CEO, reminded the Board that the agenda was amended the evening before (March 14, 2023) with the addition of the contract with SAP Concur under Consent Items.

Paul Donecker made a motion to approve the agenda.
Gail Hawkins Bush seconded the motion.
The board **VOTED** to approve the motion.

V. Oral Reports

A. CEO's Report

Jane Swan, CEO, reviewed the current enrollment numbers for the school, noting trends in enrollment.

Mrs. Swan shared that just that morning, the school had received approval of its comprehensive plan. She further shared that the senior leadership team, along with our Board President and Solicitor were invited to an in-person meeting at the PDE on April 4th.

B. Staffing Update

Michael Garman, Director of Human Resources, reviewed current staffing levels with the Board highlighting the 798 current staff members and 84% of staff who are 10-month staff.

C. Financial Report

Karen Yeselavage, Director of Finance, provided an update on the status of the annual audit. She further reviewed the school's financial statements with the Board. She reviewed the revenue and expense statements, advising on changes since the previous months' statements. Ms. Yeselavage further reviewed with the Board the school's balance sheet and current forecast.

Marcella Arline thanked Mrs. Yeselavage for meeting with her recently to review the financial reports. Mrs. Arline recommended reviewing the existing PNC and investment accounts. Mrs. Yeselavage will schedule a meeting with the appropriate parties.

VI. Consent Items

A. Approval of Consent Items for March 2023

Mr. Taylor asked if there were any items from the Consent Items that should be moved to Action Items for discussion, or tabled. No changes were noted.

- Approval of minutes from February 15, 2023 Board Meeting
- Approval of Staffing Report
- Approval of Pearson Invoice(s) for February
- Approval of contract with Quality IT
- Approval of Contract with SAP Concur

Gail Hawkins Bush made a motion to approve the Consent Items and approve the minutes from Reach Cyber Charter School on 02-15-23.

Marcella Arline seconded the motion.

The board **VOTED** to approve the motion.

VII. Action Items

A. Approval of Updates to COI and Travel Policies

Joshua Hicks, Manager of Federal Programs, presented recent updates made to the school's travel and conflict of interest policies as included in the board packet. Anthony Alexander made a motion to approve updates to COI and Travel policies. Gail Hawkins Bush seconded the motion. The board **VOTED** to approve the motion.

B. Approval of the contract with Turnitin

Corey Groff, Director of Teaching, shared information about contracting with Turnitin, an anti-plagiarism resource.

Marcella Arline made a motion to Approve the contract with Turnitin.

Paul Donecker seconded the motion.

The board **VOTED** to approve the motion.

C. Approval of the contract with KnowledgeWave

Mr. Groff shared details of the proposal from KnowledgeWave to provide training for Microsoft products.

Marcella Arline made a motion to approve the contract with KnowledgeWave.

Paul Donecker seconded the motion.
The board **VOTED** to approve the motion.

D. Approval of contract with Class Technologies Inc.

Mr. Groff shared information about a potential contract with Class Technologies, Inc. Class Technologies is a virtual classroom platform built on Zoom used to spark engagement, interaction, and connection.

With many questions about the contract remaining to be answered, approval for this contract will be postponed until the April 2023 board meeting.

E. Approval of Staffing Contract - Robert Half

Michael Garman, Director of Human Resources, shared details of a proposal with Robert Half International for staffing, recruiting, and sourcing for non instructional positions.

Marcella Arline made a motion to approve the contract with Robert Half.

Paul Donecker seconded the motion.

The board **VOTED** to approve the motion.

F. Approval of Summer Learning Kit Proposal

Kelley McConnell shared a proposal requesting approval for a \$250,000 reserve for summer learning kits through Summer Bridge Activities. Kits will be mailed to about 5,000 students entering grades Kindergarten through 8th to practice skills throughout the summer to prevent summer learning loss.

Gail Hawkins Bush made a motion to approve funding for summer learning kits.

Marcella Arline seconded the motion.

The board **VOTED** to approve the motion.

VIII. Information Items

A. Legislative Update

Brandie Karpew, Board and Legislative Liaison shared an update on recent government affairs. She specifically highlighted the recent school funding decision from commonwealth court, the governor's budget address, and the outcome of the recent special elections in Allegheny County.

B. School Success Partner (SSP) Update

Ms. Johnson presented on behalf of the School Success Partner team. She reviewed PVS' support of transition efforts and enrollment.

IX. Strategic Planning

A. National Charter School Conference June 18-21, 2023

Brandie Karpew shared information about the upcoming national charter school conference which will be held June 18-21 in Austin, Texas and invited the board members to advise if they were interested in attending.

B. Approval of Dual Enrollment Agreement with Northern PA Regional College

JD Smith, Director of Career Readiness, reviewed the MOU included in the Board materials with the Board.

Anthony Alexander made a motion to approve the agreement with Northern PA Regional College.

Gail Hawkins Bush seconded the motion.

Leigh Anne Naser recused herself from the vote.

The board **VOTED** to approve the motion.

X. Executive Session

A. Executive Session

The Board entered into an Executive Session at 10:02 a.m. upon a motion being made, seconded and confirmed via roll call vote of all Board members present. The Board cited the following for entering into the Executive Session: Pursuant to 65 Pa. C.S. §§ 708(a) (1) – to discuss any matter involving the employment, appointment, termination of employment, terms and conditions of employment, evaluation of performance, promotion or disciplining of any specific prospective public officer or employee or current public officer or employee and 65 Pa. C.S. §§ 708(a)(5) – To review and discuss agency business which, if conducted in public, would violate a lawful privilege or lead to the disclosure of information or confidentiality protected by law.

Board members present were: David Taylor, Paul Donecker, Gail Hawkins Bush, Marcella Arline, and Matt Ryan.

Guests present at the request of the Board were: Pat Hennessey, Jane Swan, and Mike Garman. All others left the meeting at this time.

There being no further discussion and upon a motion being made, seconded and confirmed via roll call vote of all Board members present, the Board resumed Open Session at 10:23 a.m.

Paul Donecker made a motion to adjourn the meeting of the Board of Trustees.

Gail Hawkins Bush seconded the motion.

The board **VOTED** to approve the motion.

XI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:23 AM.

Respectfully Submitted,
Brandie Karpew

Coversheet

Approval of Pearson Invoice(s) for March 2023

Section: VI. Consent Items
Item: C. Approval of Pearson Invoice(s) for March 2023
Purpose:
Submitted by:
Related Material: Reach March 2023 Invoice.PDF
Reach March 2023 Invoice Support (1).pdf



Pearson

INVOICE

Customer Bill-to:
 REACH CYBER CHARTER SCHOOL
 750 East Park Drive
 Suite 204
 Harrisburg, PA 17111

Attention:
 Accounts Payable

Customer Ship-to:
 REACH CYBER CHARTER
 SCHOOL
 750 East Park Drive
 Suite 204
 Harrisburg, PA 17111

**Connections Education LLC dba
 Pearson Virtual Schools USA**
 509 S Exeter Street, Suite 202
 Baltimore, MD 21202
Tel: 1-800-843-0019
Email: poblsalesops@pearson.com
Tax ID No:
 68-0519943

Invoice Number : 91000012995
Date : 12-APR-2023
Due Date :
Payment Terms :
Customer Account : 3924545
Project Number : 82067707
Currency : USD
Shipment Terms :
Purchase Order Number : REACH
Number of Pages : Page 1 of 2

<table> <tr> <td>Total Ordered Quantity (No. Of Items) :</td> <td></td> <td></td> <td style="text-align: right;">2</td> </tr> <tr> <td>Net Amount :</td> <td>USD</td> <td style="text-align: right;">\$4,719,395.25</td> <td></td> </tr> <tr> <td>Tax Total :</td> <td>USD</td> <td style="text-align: right;">\$0.00</td> <td></td> </tr> <tr> <td>Invoice Total :</td> <td>USD</td> <td style="text-align: right;">\$4,719,395.25</td> <td></td> </tr> <tr> <td>Amount Due :</td> <td>USD</td> <td style="text-align: right;">\$4,719,395.25</td> <td></td> </tr> </table>	Total Ordered Quantity (No. Of Items) :			2	Net Amount :	USD	\$4,719,395.25		Tax Total :	USD	\$0.00		Invoice Total :	USD	\$4,719,395.25		Amount Due :	USD	\$4,719,395.25		<table border="1"> <thead> <tr> <th colspan="2" style="text-align: center;">REMITTANCE INFORMATION</th> </tr> </thead> <tbody> <tr> <td style="border: none;">Make Checks Payable to:</td> <td style="border: none;">Bank Wire to:</td> </tr> <tr> <td style="border: none;">Pearson Virtual Schools USA 32369 Collection Center Drive Chicago, IL 60693-0323</td> <td style="border: none;">Bank Name : Bank of America N A</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">Bank Address :</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">ABA ACH No : 071000039</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">ABA Wire No : 026009593</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">SWIFT Code : BOFAUS3N</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">A/C No : 8188290225</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">Bank Account Name : Connections Education LLC dba Pearson Virtual Schools USA</td> </tr> </tbody> </table>	REMITTANCE INFORMATION		Make Checks Payable to:	Bank Wire to:	Pearson Virtual Schools USA 32369 Collection Center Drive Chicago, IL 60693-0323	Bank Name : Bank of America N A		Bank Address :		ABA ACH No : 071000039		ABA Wire No : 026009593		SWIFT Code : BOFAUS3N		A/C No : 8188290225		Bank Account Name : Connections Education LLC dba Pearson Virtual Schools USA
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	A/C No : 8188290225																																						
	Bank Account Name : Connections Education LLC dba Pearson Virtual Schools USA																																						



Invoice Number: 91000012995							Page 2 of 2
Project Number	Project Agreement Number	Description	Quantity	List Price	Net Price	Tax	Line Total
82067707	REACH	Direct Charges	6		3,992,657.08	0.00	3,992,657.08
82067707	REACH	Pass Through	5		726,738.17	0.00	726,738.17

To pay your invoice online: Visit <https://ipay2.bizsys.pearson.com/register> to register.
 Already registered? Access your online account by visiting <https://ipay2.bizsys.pearson.com>

Invoice Total	Total Quantity	Subtotal	CGST	SGST	IGST	Total Tax	Invoice Total
		USD	USD	USD	USD	USD	USD
	11	\$4,719,395.25	\$	\$	\$	\$0.00	\$4,719,395.25

Invoice Total	Subtotal	Total Tax	Invoice Total
	USD	USD	USD
	\$4,719,395.25	\$0.00	\$4,719,395.25



Pearson

Charges for the Following Period:

March 2023

Enrollment/Unit Based Charges

Direct Course Instruction Support	19,670.75
Facility Support Services	2,083.33
Monthly Fee per School Staff Member	272,633.00
Monthly Fee per Student	2,600,870.00
Upfront Fee per Student	1,092,600.00
	3,992,657.08

Pass Through Expenses

Internet Subsidy Payment	593,742.08
Miscellaneous	132,996.09
	726,738.17

Total Amount Due

4,719,395.25

Coversheet

Approval of Invoice from Signs by Tomorrow

Section: VI. Consent Items
Item: D. Approval of Invoice from Signs by Tomorrow
Purpose:
Submitted by:
Related Material: Graduation Signs 2023.pdf



333 S. Front Street
 Wormleysburg, PA 17043
 (717) 975-2456

INVOICE

I-10210

signsbytomorrow.com/harrisburgwest

Payment Terms: Cash Customer

Created Date: 3/27/2023

DESCRIPTION: Coroplast Single Sided with H stake

Bill To: Reach Cyber Charter School
 750 E. Park Drive
 Harrisburg, PA 17111
 US

Pickup At: Signs By Tomorrow - Harrisburg West
 333 S. Front Street
 Wormleysburg, PA 17043
 US

Ordered By: Radelle Fritz
 Email: rfritz@reach.connectionsacademy.org
 Work Phone: (717) 919-6020
 Tax ID: 75621024

Salesperson: Pam Kammerer
 Email: pam@sbtharrisburgwest.com
 Entered By: Pam Kammerer

NO.	Product Summary	QTY	UNIT PRICE	AMOUNT
1	18"H x 24"W Direct Print Coroplast sign with digital graphics & H stake	970	\$9.65	\$9,360.50
1.1	18 x 24" Coroplast w/ direct print graphics S/S - Part Qty: 1			
1.2	Coro H Stakes - Part Qty: 1			
2	Shipping (includes packaging, labeling & shipping costs - customer provided list)	970	\$14.50	\$14,065.00
2.1	Installation Service - Part Qty: 1			
3	Layout/Set up (1 design for order)	1	\$25.00	\$25.00
3.1	Layout -			

Thank you for your order!

Please note that a 50% deposit is required to begin work with the remaining balance due upon completion and/or installation or shipment of your order. We accept cash, business checks, MasterCard, Visa and American Express.

Any invoice not paid in full is subject to interest charges of 2% per month for any balances over 30 days.

Subtotal:	\$23,450.50
Taxes:	\$0.00
Grand Total:	\$23,450.50
Amount Paid:	\$0.00
DEPOSIT REQUIRED:	\$11,725.25

Signature: _____ **Date:** _____

Coversheet

Approval of Agreement with Crane Communications

Section: VI. Consent Items
Item: E. Approval of Agreement with Crane Communications
Purpose:
Submitted by:
Related Material: Advertising Agency Authorization.pdf
Marketing and Advertising Service Agreement.pdf



Advertising Agency Authorization

This serves to acknowledge an agreement between **Reach Cyber Charter School** and Crane Communications, Inc. This agreement names Crane Communications, Inc. as an Agency of Record for Reach Cyber Charter School with the purpose of developing and executing Media Plans/Buys and related activities.

- On behalf of Reach Cyber Charter School, Crane Communication, Inc. is authorized to:
 - Purchase Media
 - Contract for media related services

Reach Cyber Charter School is responsible for all media related payments. However, invoices for contracts or purchases implemented by Crane Communications, Inc. on behalf of Reach Cyber Charter School, should be directed for payment to:

Crane Communications, Inc.
P.O. Box 6410
Philadelphia, PA 19145

Authorized for Reach Cyber Charter School by:



Jane Swan, CEO

Date: April 6, 2023



REACH CYBER CHARTER SCHOOL

Marketing and Advertising Services Agreement

This **MARKETING SERVICES AGREEMENT** (the "Agreement") is made and entered into this 4th day of **April 2023** (the "Effective Date"), by and between **Reach Cyber Charter School** having its principal location at 750 E Park Dr #204, Harrisburg, PA 17111.

Reach Cyber Charter School (hereinafter "Client") and Crane Communications, Inc (hereinafter "Agency"), having its principal place of business at 6 Bass Court, Ocean City, NJ. Client and Agency sometimes hereinafter referenced individually as a "Party" and collectively as the "Parties." The Parties hereby agree as follows:

1. **Service.** Client hereby retains Agency as the Agency of Record to perform Marketing and Advertising Services, including but not limited to media procurement and creative development and production (hereinafter "Service").

Crane Management Services Include:

- Dedicated account management team (supervisory and administrative) will oversee the planning and execution of all projects and deliverables, which can include Media Direction, Media Buying, Creative Direction, Creative Production

2. **Compensation and Expenses.**

- a. All media placement investments made on behalf of Client will be subject to industry standard 15% agency commission. Client shall pay all invoices to agency within thirty (30) days of its receipt of an invoice. All expenses for reimbursement are subject to Client's prior approval. Agency shall invoice Client for all fees and reimbursable expenses due hereunder.
- b. All creative will be billed by project or by hour as by project or per hour as required and with client's pre-approval.
- c. Fees include all meetings and local travel as well as typical administrative expenses.
- d. Taxes. Client shall, in addition to the payments required hereunder, pay all applicable sales, use, transfer and other taxes, however designated, which are levied or imposed by reason of the transaction contemplated hereunder; excluding, however, income taxes on income which may be levied against Agency and employment and related taxes pertaining to the employees. All taxes for which Client is liable shall be specifically stated and billed to Client by Agency and Agency shall itemize the components on the invoices. All such taxes shall be collected and remitted to the appropriate state by Agency. Agency shall have sole responsibility for the timely payment of all applicable state and local sales and use taxes with respect to all Client purchases under this Agreement.

3. Property Rights.

- a. **Work Product.** Agency acknowledges and agrees that the Services performed hereunder, and all materials, products, reports, documentation, deliverables, and inventions developed or prepared for Client by Agency in performance of the Services (the "Work Product") are confidential information (as defined herein) and the property of Client. All rights, title, and interests in and to the Work Product shall vest in Client and shall be deemed to be a work made for hire.
- b. **Agency Tools.** Notwithstanding the foregoing, Agency reserves all rights in and to the tools, utilities, experience, standards and proprietary materials developed by Agency prior to or independent of the Services hereunder and utilized to provide the Services (collectively, "Agency Tools"). Work Product shall not include any software licensed by Agency from any third party.

4. Subcontractors.

- a. Agency may use subcontractors or agents to perform its obligations hereunder provided that Agency remains liable for any acts or omissions of such subcontractors or agents thereunder.

5. Confidentiality.

- a. Agency agrees to hold in strict confidence and not to use or disclose any and all information regarding Client business, including information regarding business methods, marketing strategy, customers, data, technical information, trade secrets or any other information including but not limited to information that is not defined as a trade secret by law, obtained during Agency's engagement by Client (all such information, the "Confidential Information"), except upon the prior written consent of Client, which consent shall be within Client's sole discretion. Agency agrees that any and all Confidential Information is and shall remain the proprietary and confidential information and property of Client. Agency agrees to use the degree of care necessary to maintain and protect any and all Confidential Information as confidential, and in no event less than reasonable care, and not to disclose or allow the disclosure of any Confidential Information to any person or entity other than its employees or agents that have a need to know such information to perform the Services hereunder.

6. Termination.

- a. This agreement commences April 4, 2023, and will renew annually until cancelled by either party.
- b. Either Party may terminate this Agreement due to material breach by the other Party with seven (7) days prior written notice to the breaching Party and right to cure during notice period (upon the third occurrence of breach during Term, there shall be no right to cure).
- c. Notwithstanding anything in this Agreement to the contrary, either Party may terminate this Agreement without cause upon sixty (60) days prior written notice to the other Party and Client shall have no further obligations whatsoever under this Agreement except for the payment for contracts made and/or services rendered as of the termination date.

7. Independent Contractor Status.

- a. The Parties agree that Agency is an independent contractor and not an employee, agent or representative of Client and the Client will not incur any liability as a result of Agency's actions except as expressly provided in this Agreement. Client shall not withhold any funds from Agency for tax or other governmental purposes, and Agency shall be

responsible for the payment of same. Neither Agency nor its employees, agents or representatives shall be entitled to receive any employment benefits offered to employees of Client, including workers' compensation insurance coverage.

8. Compliance with Laws.

- a. Agency agrees that in performing the Services under this Agreement, it will comply with all applicable laws and regulations.

9. Indemnification.

- a. Agency and Client mutually indemnify and hold harmless, its officers, directors' employees and affiliated companies from and against all liability, loss, damage, expense, for actions and claims arising out of or in connection with this Agreement.

10. Warranties.

- a. Agency represents to Client that (i) all services performed pursuant to this Agreement will be performed by qualified personnel in a professional manner in accordance with the highest industry standards and (ii) that Client will receive good, valid and enforceable title to all Work Product delivered by Agency under this Agreement, free and clear of all claims and liens of any kind.

11. Entire Agreement.

- a. This agreement constitutes the entire agreement between the Parties and supersedes all prior and contemporaneous agreements and understandings, whether written or oral, between the Parties with respect to the subject matter hereof.

12. Right-to-Know Law

- a. The Right-to-Know Law, 65 P.S. §§ 67.101-3104, ("RTKL") applies to this Agreement and all contracts with outside vendors on behalf of Client are subject to the RTKL.
- b. Agency will provide any contracts requested by Client pursuant to a RTKL request, except any information or contracts that are exempt from disclosure pursuant to the RTKL.

13. Governing Law and Venue

- a. This Agreement shall be governed by the laws of the Commonwealth of Pennsylvania and, in the event of any legal action to enforce or interpret this Agreement, the sole and exclusive venue shall be a court of competent jurisdiction in Dauphin County, Pennsylvania.

IN WITNESS OF, the Parties hereto have signed this Agreement by their duly authorized representatives as of the date first written above.

Reach Cyber Charter School

Crane Communications, Inc

By: Jane Swan

By: _____

Jane Swan

Karen M. Crane

Title: CEO

Title: President/CEO

Date: April 6, 2023

Date: 4/4/2023

Coversheet

Approval of MOU to continue partnership with WQED film academy

Section: VI. Consent Items
Item: F. Approval of MOU to continue partnership with WQED film academy
Purpose:
Submitted by:
Related Material: MOU WQED Film Academy_REACH_fall 2022 (2) (1).pdf



Memorandum of Understanding

WQED Multimedia and REACH Cyber Charter School

This Memorandum of Understanding (MOU) sets forth the terms and understanding between WQED Multimedia - WQED Film Academy (WFA) and REACH Cyber Charter School (REACH) to provide access for REACH high school students to attend WQED Film Academy (WFA) and receive internship credit towards their REACH high school education. The purpose of this MOU is to define the roles, relationships, and obligations of both parties.

Background. WQED Film Academy teaches and empowers students to create digital media that matters. Industry professional Teaching Artists guide, mentor, and educate students throughout their time at WQED and beyond. The program teaches filmmaking skills such as lighting, camera, and sound as well as valuable life skills through the filmmaking process, including collaboration, perseverance, accountability, critical thinking, communication, creative expression and what it means to be an active and responsible citizen.

Opportunities for students to engage with other filmmakers both through lectures and in on set settings, as well as field trips to various production-related businesses, organizations, and educational institutions are consistently offered at all levels of WFA. The program is offered throughout 3 semesters per year: fall and spring semesters, 12 weeks each (3 days per week) and a summer intensive for 6 weeks (4 days per week).

WQED Film Academy offers three levels of out-of-school programming to high school students (defined as rising 9th graders through summer post-graduates who were enrolled in a public, private, charter or online high school):

Learning Level: Our Learning Level of WFA introduces filmmaking concepts through formalized curriculum paired with project opportunities that demonstrate these skills at an increasingly advanced level throughout the semester, culminating in a final project that students work on collaboratively, from concept through completion. The semester also concludes with basic tests in lighting, audio, and camera. Students who pass these tests are then authorized to apply for the next level of internship, as well as granting them access to WFA's equipment for check out outside of regular WFA program hours.

Intern Level: Once students complete The Learning Level, they have the option to interview to join WFA as an intern. At this level, students support productions and content being created for clients by our Teen Film Crew or other students' content created for our web series, The Reel Teens. They continue to enrich their education in the various aspects of filmmaking and participate in peer learning from advanced students. Students learn beyond individual skill sets to discover pathways for future careers in the entertainment industry, how to get started as an



effective production assistant (PA) on set, and how the hierarchy of the industry functions, including both union and non-union pathways. They also have the opportunity to help students in the WFA program on their productions as either crew or on-camera talent. Students need to complete 100 hours at the Intern level, participate in a Peer Mentorship Training (provided by The Mentoring Partnership), and successfully complete advanced testing in audio, camera, lighting, and editing. They can then choose to interview for a paid position with WFA.

Teen Film Crew Level: Teen Film Crew (TFC) is a paid job with WQED Film Academy and is open only to students who have completed both the Learning and Intern levels. Students in our TFC program can pitch ideas for original content, and develop those ideas with our teaching artists assisting as producers. Real-world pitching scenarios are created for students to experience having their project “greenlit.” Final Reel Teen projects also have the possibility of being submitted to film festivals by WFA on the students’ behalf (to date WFA productions have received several laurels that students have been able to add to their resumes/CV’s and college applications). Students are also given the option of working on client projects where they learn professional skills such as email, phone/zoom, and in person communications, as well as budgeting, deliverables, and production scheduling. TFC level students provide mentorship to Learning and Intern level students, therefore strengthening their own skills and enriching their leadership abilities. Students may stay with WFA at the TFC level up to and including the summer after graduation from high school.

WQED Film Academy Virtual Project Based Professional Internship Program

Overview

The Virtual Project Based Internship program will allow students who are interested in continuing their education in the film and digital media industry to work with a mentor who will guide them step-by-step through the process of creating their own piece of digital media. This virtual programming will mirror our in-person internship program, allowing students opportunities to brainstorm, pitch their idea, write, produce, and edit their project within the 100 hours of allotted program time.

Fall/Spring Overview

100 Total Hours (average of 8.5 hours per week for 12 weeks)

- 25 Hours of instruction and project mentorship.
 - At least two hour per week of mentor training, critique, and meetings
 - Four Hours of equipment review and initial Adobe training.
 - Twelve hours of project mentorship and continued adobe training.
 - Five additional training or mentorship hours reserved (1 hour for the first five weeks) based on student needs.



- Four hours for the Instructor to provide critiques of the student's rough and final cuts.
- 75 hours of independent project based learning
 - Based on student needs and project
- A one-year subscription to Adobe Creative Cloud software will be provided by WFA.

WQED Film Academy Lite Program

WQED Film Academy Lite is a youth education program in digital media arts and filmmaking. Film Academy Lite is open to 7th graders through 8th graders and provides 6 hours of in-person instruction at WQED Studios in Pittsburgh, PA.

WQED Film Academy Lite is a three week film education program where students will learn filmmaking from start to finish- from pre-production to videography to post-production and editing. Film Academy Lite will be offered Wednesdays, 6-8PM. There are two sessions of Film Academy Lite this fall: October 5th-October 19th and November 2nd-November 16th. The cost of the program is \$200 per student. Payment in full is due at the time of registration to secure a spot.

Terms and Details. This agreement is in effect as of the date it is signed and provides for the following.

REACH Cyber Charter School agrees to the following:

1. Pay the tuition (\$2,000 per student) for up to 3 Learning Level WQED Film Academy students (in person, after school) and 3 Virtual Intern Level WQED Film Academy students (virtual, after school) per semester . Payment must be made in full prior to the start of each semester. A deposit of \$100 per student is required upon registration to hold the student's spot. Virtual Intern students will receive a one year subscription to Adobe Premiere editing software.
2. Pay the tuition (\$2,500 per student) of Learning Level WFA students per semester (fully virtual, after school). Payment must be made in full prior to the start of each semester. A deposit of \$200 per student is required upon registration to hold the student's spot. This cost includes a "Virtual Filmmaking Kit" (see below).
3. Pay the tuition (\$200 per student) for up to 5 Film Academy Lite students per semester (in-person, after school). Payment must be made in full at the time of registration to hold and confirm the student's spot.
4. Pay the rate of \$350/wk for the Virtual Filmmaking Camp, as described in the WFA On Location Services Menu (Exhibit A), for a total of \$350/wk x 7 weeks = \$2,450.
5. Ensure students register at least 3 weeks in advance of the start of any semester. After this time, spots will be released to other interested students and are no longer guaranteed.



6. Coordinate students and registration for a Virtual Filmmaking Camp to happen once a week, the first Tuesday of the month, starting November 1. Each session will be an hour long, from 11:00-12:00pm.

7. Students will create and provide a learning plan and activity log which will be provided in a timely manner to the WFA Program Manager for approval.

8. Provide any important information regarding the student's specific educational needs (such as an IEP or 504 Plan), or if any accommodations need to be made.

9. Ensure students return any pertinent releases and agreements to participate in the program.

10. At the completion of the program, provide the WFA Program Manager with necessary documents such as reflection forms, evaluation sheets, or any sort of off-boarding documents as required by REACH, in a timely manner.

11. Amended as of 1/23/23: There will be a 3-week add/drop period for virtual and in-person Film Academy students starting from the first day of the given semester. REACH must confirm the final number of students at this time.

WQED Film Academy agrees to provide the following:

1. Approximately 100 hours of education and training to WFA after school REACH students each semester (6 hours of education and training for Film Academy Lite students).

2. All adults will have state mandated clearances for working with high school youth and appropriate skills and experiences to execute the program. Clearances can be provided by request.

3. Any camera, lighting, or editing equipment students might need to perform the assigned tasks within the program.

a. For virtual Learning Level students, this includes the shipment of a "Virtual Filmmaking Kit" which includes items including but not limited to: lenses for smartphones, microphones, audio recording device, etc. These kits will be shipped by WFA to the student prior to the start of the semester and will be theirs to keep.

b. For virtual Intern Level students, this includes a one-year subscription to Adobe Premiere editing software.

4. Sign off on activity logs that students will be responsible for providing.

5. Complete and sign a reflection form and student evaluation sheets which will be provided at the completion of the program.

6. Provide instruction for 7 Virtual Filmmaking Camp sessions as outlined above, for a total of 7 hours, for 7 weeks (1 hour each week).

7. Any and all additional considerations as outlined above.



Fees. REACH Cyber Charter School agrees to pay WQED Multimedia \$2,000 per student as tuition for the WQED Film Academy in-person program and/or the WQED Film Academy Virtual Internship program as well as \$2,500 per student as tuition for the WQED Film Academy Learning Level virtual program.

Amended as of 1/23/23: There will be a 3-week add/drop period for virtual and in-person Film Academy students starting from the first day of the given semester. Invoicing for the total number of students will be processed following the 3 week period.

REACH agrees to pay WQED Multimedia at the rate of \$350/wk per week of the Virtual Filmmaking Camp, as described in the WQED Film Academy On Location Services Menu (Exhibit A), for a total of \$350/wk x 7 weeks = \$2,450.

Duration. This MOU is at-will and may be modified by mutual consent of authorized officials from WQED Multimedia and REACH Cyber Charter School at any time.

Contact Information

WQED Multimedia
Mary Ann McBride-Tackett
Director of Film Education

Pittsburgh, PA
412-251-0890
mmcbridetackett@wqed.org

REACH Cyber Charter School
_____ (contact name)
_____ (title)
_____ (address)
_____ (address)
_____ (phone number)
_____ (email address)

WQED Multimedia
Please Sign: _____
Mike Waruszewski
CFO

REACH Cyber Charter School Representative:
Please Sign: _____
Please print name: _____
Print Title: _____

Date: _____

Date: _____



EXHIBIT A:



WQED FILM ACADEMY SERVICES MENU

Let our Teaching Artists* bring their professional backgrounds and expertise into your classroom! WQED Film Academy Teaching Artists are all working professionals with film production backgrounds. Their real world skills and experience can enhance the education of your students by giving them an understanding of the industry as well as comprehensive film production skills.

Whether it's a one-time workshop or regular placement in the classroom, our programming will help prepare students in ways that stretch far beyond the practical skills of production and stretch into professional development that includes working cooperatively in teams, communicating professionally, working within budgets and deadlines, and much more.

Workshops & Professional Development

Workshops are available to students ranging from elementary through high school, as well as professional development for teachers and administrators.

4802 Fifth Ave ♦ Pittsburgh, PA 15213 ♦ filmmakers.wqed.org.org



Workshops are catered to your needs and requests - anything from basics of film production gear, to visual storytelling, to integrating available technology into your classroom, and beyond. We will work with you to make sure the curriculum is focused and specific to your goals and objectives for the session.

(All workshops include 1-2 teaching artists, based on the number of attendees. Additional teaching artists available by request at the below hourly rate.)

<p>1-2 HOUR WORKSHOP</p> <p>Total Cost = \$350</p>	<p>½ DAY WORKSHOP (3-5 HOURS)</p> <p>Total Cost = \$650</p>
<p>FULL DAY WORKSHOP (6-8 HOURS)</p> <p>Total Cost = \$1,200</p>	<p>ADDITIONAL TEACHING ARTISTS</p> <p>\$65/HR</p>

In-School & After-School Regular Programming

Regular programming** through WQED Film Academy affords schools the opportunity to enrich the understanding and education of film production to their students on a thorough and consistent basis.

Available as frequently as needed, Film Academy Teaching Artists can offer anything from supplementing an already robust and fully-equipped program and instructor, to providing a fully functioning program: curriculum, instruction, and equipment brought into the classroom.



\$65/HR PER TEACHING ARTIST FOR UP TO 12 STUDENTS

ADDITIONAL \$65/HR FOR EACH TEACHING ARTIST/ASSISTANT PER 12 STUDENTS

An additional Teaching Artist/Assistant will be provided for each additional 12 students at the \$65/HR rate. This cost includes prep and evaluation, travel, etc. Schools will only be charged for their in-school time.

Virtual Programming Options

All of the above services are adaptable and Teaching Artists are available to educate, supplement your curriculum, and support your students both virtually and in person!

WQED Film Academy also has the capacity to equip each virtual student with an at-home filmmaking kit that will allow them to use their mobile device to capture cinematic quality video and audio. The kit costs a one-time \$500 fee per student, and would be the student's to keep.

***All Teaching Artists have necessary clearances (PA Child Abuse, PA Criminal Background Check, and FBI). Clearances available upon request.**

****Regular programming is defined as an ongoing curriculum presented at least once a week and at least 3hr/wk for a minimum of 12 consecutive weeks (exemptions made for weeks in observance of holidays).**

*****WQED Multimedia is a non-profit 501c3 and eligible and open to discussing grant funding opportunities and options.**

Coversheet

Approval of MOU for continued partnership with PA Free Enterprise Week

Section: VI. Consent Items
Item: G. Approval of MOU for continued partnership with PA Free Enterprise Week
Purpose:
Submitted by:
Related Material: Reach MOU.docx (1).pdf



proud presenter of

Pennsylvania Free Enterprise Week The Stock Market Game™ Speaker Series

3076 West 12th Street • Erie, Pennsylvania 16505-3857
Phone 814/833-9576 Fax 814/833-9850 Email info@pfew.org Web www.pfew.org

Agreement Between The Foundation for Free Enterprise Education (the Foundation) and Reach Cyber Charter School (Reach)

TERM

This agreement is between the Foundation for Free Enterprise Education (herein after the Foundation) and Reach Cyber Charter School (herein after Reach). This agreement is effective from the date of signing, until the 31st of October 2023, and is binding upon the parties with respect to the responsibilities of each regarding the submission and payment of registration fees for Reach students who want to attend the Foundation’s Pennsylvania Free Enterprise Week program.

Payments and Fees

All registration fees for students attending PFEW 2023 are \$295. This is the only cost per student to attend that must be submitted to the Foundation. The only other cost a student is responsible for which is associated with the student is having to provide their own transportation to and from the PFEW program.

Any payment made by Reach to the Foundation for students to attend PFEW must be made within two weeks of the student being accepted into the PFEW program for the student’s spot to be held. If the fee is not received by that time, the student’s space for the program may be forfeited. If Reach needs additional time to send payment, they must contact the Foundation to discuss a timeline for when the payment will be received.

Any registration fee or payment made towards a registration fee submitted by Reach to the Foundation for a student to attend PFEW becomes non-refundable after submission. If a student does not attend or complete their week at PFEW, Reach will forfeit the funds submitted for the registration fee.

Should Reach be unable to provide funds for all interested applicants from Reach, students will be responsible for their own PFEW registration fee. If the fee is a hardship for the Reach student, they may contact the Foundation to apply for the Foundation’s version of financial aid and/or payment plan.

Miscellaneous

Besides the registration fee, students from Reach will also need to submit registration information complete with guardian and student signatures to secure their space for PFEW. This information will be required to be submitted within one week of students being accepted into the PFEW program and will be emailed directly to the student and/or their family.

for the Foundation:

Handwritten signature of Michelle L. Warofka

Michelle L. Warofka
VP of Educational Relations

Date: 11/02/2022

for Reach:

Name:
Title:

Date:

Coversheet

Approval of Agreement with Slippery Rock University

Section: VII. Action Items
Item: A. Approval of Agreement with Slippery Rock University
Purpose:
Submitted by:
Related Material: Reach Cyber Charter School.pdf

SLIPPERY ROCK UNIVERSITY SCHOOL DISTRICT AFFILIATION AGREEMENT

THIS AGREEMENT, effective, date of last signature (Effective Date) is between **SLIPPERY ROCK UNIVERSITY OF PENNSYLVANIA**, (herein after referred to as "University"), an educational institution of the State System of Higher Education, Commonwealth of Pennsylvania and the _____ **School District** (hereinafter "School District"). The parties intend to be legally bound to the following terms:

I. DUTIES AND RESPONSIBILITIES OF THE UNIVERSITY

- a. *Selection of Students.* The University shall be responsible for the selection of qualified students to participate in the experiential learning activity (ELA), including but not limited to field experiences, practicums, student teaching, and internships. Selected students must have the appropriate educational background and skills consistent with the contemplated educational experience offered by the School District.
- b. *Education of Students.* The University shall assume full responsibility for the classroom and classroom education of its students. The University shall be responsible for the administration of the program, the curriculum content, the requirements of matriculation, grading and graduation.
- c. *Submission of Candidates.* The University shall submit the names of the students to the School District or a designated representative at least eight (8) weeks prior for student teachers.
- d. *Advising Students of Rights and Responsibilities.* The University will be responsible for advising the student of their own responsibilities under this Agreement. The student shall be advised of their obligations to abide by the policies and procedures of the School District and should any student fail to abide by any policy and/or procedure, he or she may be expelled from the program.
- e. *Professional Liability Insurance.* If applicable, students shall be responsible for procuring professional liability insurance at their own expense. The limits of the policy shall be a minimum of \$1,000,000.00 per claim and an aggregate of \$3,000,000.00 per occurrence. This policy must remain in full force and effect for the duration of the ELA.
- f. *Compensation for Supervising Student Teachers.* For and in consideration of the placement of student teachers with district cooperating teachers, the University agrees to pay to each cooperating teacher selected to guide the student's experience a stipend as outlined by the Pennsylvania State System of Higher Education's Board of Governors Policy 1988-04. This stipend is in addition to the regular salary paid by the School District or Agency.
- g. *Clearances.* The student completing an ELA will provide all currently required background clearances (Act 114, Act 34, Act 151, Act 24, Act 126 and TB test) to their ELA supervisor, who is responsible for maintaining a copy of all clearances. The candidate will retain the original of all clearances.
- h. The School District understands that as an Agency of the Commonwealth, the University is prohibited from purchasing insurance. As a public university and state instrumentality there is no statutory authority to purchase insurance and it does not possess insurance documentation. Instead, it participates in the Commonwealth's Tort Claims Self-Insurance program administered by the Bureau of Risk and Insurance Management of the Pennsylvania Department of General Services. This program covers Commonwealth/University-owned property, employees and officials acting within the scope of their employment, and claims arising out of the University's performance under this Agreement, subject to the provisions of the Tort Claims Act, 42 Pa.C.S.A. §§8521, et seq.

II. DUTIES AND RESPONSIBILITIES OF SCHOOL DISTRICT

- a. *Establishment of ELA.* The School District authorizes the use of its facilities as may be agreed upon by the School District and the University as an experiential learning center. Student teachers are enrolled in the University's B.S./M.S. in Ed, Teacher Education Program. These ELA are required and authorized by law.
- b. *Policies of School District.* The School District has a responsibility to maintain a positive, respectful, and adequately resourced learning environment so that sound educational experiences can occur. Therefore, the School District will provide students and faculty with access to appropriate resources for Experiential Learning Activities including:
 - a) access to students at School District facilities in an appropriately supervised environment, in which the students can complete the University's curriculum;
 - b) student security badges or other means of secure access to classrooms and care areas;
 - c) computer access;
 - d) secure storage area for students' personal items when on School District property.
 - i) The University will provide each student, prior to their assignment, any and all applicable policies, procedures, codes or confidentiality issues related to the experience. The School District will provide the University all the applicable information at least eight (8) weeks in advance of the Student's participation.
- c. *Administration.* The School District will have sole authority and control over all aspects of student services. The School District will be responsible for and retain control over the organization, and operation of its programs.
- d. *Removal of Noncompliant Student.* The School District shall have the authority to immediately remove a student who fails to comply with its policies and procedures. If such a removal occurs, the School District should immediately contact the responsible University Faculty.
- e. *Designation of Representative(s).* The School District shall designate a person to serve as a liaison between the parties who will meet periodically with representatives of the University in order to discuss, plan and evaluate the experience of the student(s).
- f. *Supervision of Students.* The School District shall provide either a site supervisor or a cooperating teacher who will supervise student activities during ELA.
- g. *Reporting of Student Progress.* The cooperating teachers and or site supervisors from the School District shall provide all reasonable information requested by the University on a student's work performance. If there are any student evaluations, they will be completed and returned according to any reasonable schedule agreed to by the University and the School District.
- h. *Student Records.* The School District shall protect the confidentiality of student records as dictated by the Family Educational Rights and Privacy Act (FERPA) and shall release no information absent written consent of the student unless required to do so by law or as dictated by the terms of this Agreement.
- i. *Eligibility Requirements.*
 - a. *Cooperating Teacher* Each cooperating teacher selected to supervise the student teacher shall hold a current Pennsylvania certificate in the subject area/grade level to which the student teacher is assigned. The cooperating teacher will have a minimum of three (3) years of full-time teaching experience and have been in his/her current assignment in a school district for a minimum of one (1) year. The cooperating teaching will be co-selected. The School District will nominate

cooperating teachers who have a strong record of demonstrating the competencies outlined in the Danielson framework and demonstrating the disposition to effectively mentor teacher candidates. The University will select from those who are nominated by considering the School District's recommendation, the cooperating teacher's past performance with field or student teachers, conversations with the School District, and/or the cooperating teacher's performance in University student teaching mentorship professional development workshops.

- j. *Substitute Teaching.* The School District shall comply with the appropriate Pennsylvania statutes regarding the use of student teachers as a substitute teacher at any time during their student teaching assignments. The student teacher is required to comply with the applicable University policy regarding substitute teaching.

III. MUTUAL TERMS AND CONDITIONS

- a. *Number of Participating Students.* The parties will mutually agree upon the number of students that shall be assigned to the School District for each ELA.
- b. *Term of Agreement.* The term of this Agreement shall be five (5) years from the date of execution.
- c. *Termination of Agreement.* The University or the School District may terminate this Agreement for any reason with ninety (90) days' notice. Either party may terminate this Agreement in the event of a substantial breach. However, should the School District terminate this Agreement prior to the completion of an academic semester, all students enrolled at that time may continue their educational experience until it would have been concluded absent the termination.
- d. *Nondiscrimination.* The parties agree to continue their respective policies of nondiscrimination based on Title VI of the Civil Rights Act of 1964 in regard to sex, age, race, color, creed, national origin, Title IX of the Education Amendments of 1972 and other applicable laws, as well as the provisions of the Americans with Disabilities Act. SRU students are protected by the Title IX of the Education Amendments of 1972 and other applicable laws, as well as the provisions of Section 504 of the Rehabilitation Act of 1973 (as amended) and the ADA. The School District agrees to cooperate with SRU in its investigation of claims of discrimination or harassment.
- e. *Reporting of Sexual Violence and Harassment.* The School District shall report any incident in which a student is the victim of sexual assault, dating violence, domestic violence, stalking or sexual harassment to the University Title IX Coordinator, 724-738-2016.
- f. *Interpretation of the Agreement.* The laws of the Commonwealth of Pennsylvania shall govern this Agreement.
- g. *Modification of Agreement.* This Agreement shall only be modified in writing with the same formality as the original Agreement.
- h. *Relationship of Parties.* The relationship between the parties to this Agreement to each other is that of independent contractors. The relationship of the parties to this contract to each other shall not be construed to constitute a partnership, joint venture or any other relationship, other than that of independent contractors.
- i. *Liability.* Neither the parties shall assume any liabilities to each other, except as specifically stated in this Agreement. As to liability for damage, injuries or death to persons, or damage to property, the parties do not waive any defense as a result of entering into this Agreement unless such a waiver is expressly and clearly written into a part of this Agreement.

- j. *Entire Agreement.* This Agreement represents the entire understanding between the parties. No other prior or contemporaneous oral or written understandings or promises exist in regards to this relationship.
- k. *Notices.* All notices provided by either party to the other will be in writing, and will be deemed to have been duly given when delivered personally or when deposited in the United States mail, First Class, postage prepaid, or evidence of delivery via electronic mail.

Notice under this agreement shall be made to:

SCHOOL DISTRICT:

Contact Name: _____

Address: _____

Second Address: _____

City, State, Zip: _____

Phone: _____

Email Address: _____

UNIVERSITY

Contact Name: _____

Address: _____

Second Address: _____

City, State, Zip: _____

Phone: _____

Email Address: _____

**REMAINDER OF PAGE LEFT INTENTIONALLY BLANK.
SIGNATURE PAGE TO FOLLOW.**

IN WITNESS WHEREOF, the authorized representatives of the parties have executed this Agreement as of the date previously indicated.

Slippery Rock University of Pennsylvania

_____ **School District**

Authorized Signature

Authorized Signature

Print Name/Title,

Print Name/Title

Date

Date

Revised April 27, 2022

Coversheet

Approval of Seed Money for School Clubs

Section: VII. Action Items
Item: B. Approval of Seed Money for School Clubs
Purpose:
Submitted by:
Related Material: Club Seed Money Proposal.docx

Club Seed Money Proposal

Reach is requesting approval for \$1,000 to be reserved for each student club to be used for specific initiatives for the club. These initiatives may include funding service-learning projects, items needed for the club, club events, etc.

Total funding requested: \$23,000 (Reach currently has funds set aside for 23 club advisors, but 15 clubs are active). Reach hopes to see the number of student clubs rise for the 2023-2024 school year.

Current Clubs:

1. Creative Writing Club (Middle School)
2. Culture Club (Middle School)
3. NJHS/NHS (Middle School and High School)
4. Literary Magazine (High School)
5. History Club (High School)
6. History of Film and Pop Culture (High School)
7. Yearbook Club (High School)
8. Key Club (High School)
9. Writers Café (High School)
10. Future Business Leaders of America (FBLA) (High School)
11. Songwriting Club (High School)
12. Dance Club (High School)
13. Running Club (High School)
14. Creative heARTS (High School)
15. 9-12 Choir (High School)