



# Reach Cyber Charter School Board of Trustees

## Reach Cyber Charter School - Board Meeting

Published on April 13, 2026 at 1:14 PM EDT

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### Date and Time

Wednesday April 15, 2026 at 9:00 AM EDT

### Location

1826 Good Hope Road  
Enola, PA 17025

A zoom link will be posted on this page on the day of the board meeting for those attending virtually.

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### Agenda

Presenter

#### I. Opening Items

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 to have distributed to the Board. Individuals who wish to address the Board telephonically must contact the CEO or Board President by phone or by email at least twenty-four (24)

Presenter

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 CEO 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.

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 CEO 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. Routine Business**

**A.** Approval of the Agenda David Taylor

**IV. Oral Reports**

**A.** CEO Report Jane Swan

**B.** Human Resources Update Michael Garman

1. Staffing Report as of April 8, 2026

2. HR Committee Update — On March 20, 2026, the HR Committee of the Board of Trustees met and discussed the attached agenda items. There were no items for Board consideration.

- HR Committee March Agenda

**C.** Financial Report Karen Yeselavage

**V. Consent Items**

**A.** Approval of Staffing Report

**B.** Approval of the Minutes from the February 2026 Board meeting Brandie Karpew

**C.** Approval of the Minutes from the March 2026 board meeting. Brandie Karpew

**D.** Approval of January 2026 Finance Committee Meeting Minutes Karen Yeselavage

Presenter

- E.** Approval of February 2026 Finance Committee Meeting Minutes Karen Yeselavage
- F.** Approval of March 2026 Finance Committee Meeting Minutes Karen Yeselavage
- G.** Approval of January 2026 Human Resources Committee Meeting Minutes Michael Garman
- H.** Approval of February 2026 Human Resources Committee Meeting Minutes Michael Garman
- I.** Approval to Renew the Statement of Work with GDC IT Nate Laird

The general purpose of this Statement of Work (SOW) is to define the scope, expectations, and terms under which Global Data Consultants, LLC (GDC) will provide IT Service Desk and technical support services to Reach Cyber Charter School. It outlines how support will be delivered (hours, tools, communication channels, escalation, reporting, and service levels), establishes roles and responsibilities for both parties, and sets the contract term and pricing structure to ensure consistent, reliable, and scalable IT support for students, staff, and school operations.

- J.** Approval of Contract Renewal with FlexPoint Virtual School Andy Gribbin  
Flexpoint is primarily core content curriculum for secondary with some encore and elective options k-12.
- K.** Approval for the Renewal of CodeHS Andy Gribbin  
CodeHS is our tool for computer science/coding courses primarily a secondary tool.

**VI. Action Items**

- A.** Approval of the 2026/2027 School Year Board Meeting Calendar Brandie Karpew
- B.** Approval of 2026-2027 Marketing Plan Brandie Karpew  
This presentation outlines the proposed marketing investment for the upcoming school year, while providing an overview of Reach Cyber Charter School’s grassroots and community-based outreach efforts.
- C.** Approval for Changes to Federal Homelessness Requirements Amber Stine  
Looking for the approval to our student and staff handbook along with our board policy to included missing updates and requirements for our student population.

**VII. Information Items**

- A.** Government Affairs Update Jessica Hickernell

Presenter

**VIII. Executive Session**

- A. Executive Session

**IX. Closing Items**

- A. Adjourn Meeting

# Coversheet

## CEO Report

**Section:** IV. Oral Reports  
**Item:** A. CEO Report  
**Purpose:**  
**Submitted by:**  
**Related Material:** Monthly Board Report April 2026.pdf

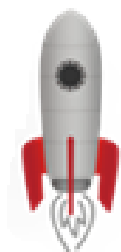


# School Data Update

April 2026 Board Meeting

CURRENTLY ENROLLED	Enrollment Change after Jan 1
<b>5938</b>	<b>+75</b>
Total Students Withdrawn 25-26	608
First Year Student 25-26	1459
New Enrollment January	124
New Enrollment February	104
New Enrollment March	87
New Enrollment past 14 days	42
New Applications January	213
New Applications February	230
New Applications March	206
New Applications past 14 days	75
Percent Special Education	31%
Percent Free/Reduced Lunch Eligible	32%

ENROLLMENT TOTALS						
Grade	Enrolled	Late Start (enrolled after Sept 2, 2025)	Late Start Returning to Reach	First Year Students	Percent Late Enrollment	Percent First Year
ELEM	1577	359	81	491	22.8%	31.1%
MS	1461	320	70	378	21.9%	25.9%
HS	2900	742	347	557	25.6%	19.2%
<b>Total</b>	<b>5938</b>	<b>1421</b>	<b>498</b>	<b>1426</b>	<b>447</b>	<b>7.07%</b>



# Coversheet

## Human Resources Update

**Section:** IV. Oral Reports  
**Item:** B. Human Resources Update  
**Purpose:**  
**Submitted by:**  
**Related Material:** Board Staffing Report-April 2026.pdf  
March2026-HR Committee Meeting Agenda .pdf

## REACH Staffing Report April 2026

*25-26 School Year Budgeted Staff = 886*

	Current Staff	Hires SYTD	Departures SYTD
<b>10-month Staff</b>	710 (715)	36 (32)	31 (31)
<b>12-month Staff</b>	149 (152)	5 (6)	5 (3)
<b>Grand Total</b>	<b>859 (867)</b>	<b>41 (38)</b>	<b>36 (34)</b>

### New Hires

First Name	Last Name	Job Title	Compensation	Start Date
Casey	Roberts	Driver	\$25.00 per hour	04/24/2026

### Position Changes

First Name	Last Name	Former Position	New Position	Compensation	Start Date
Nicolette	Hollenbach	Special Ed Substitute Teacher	HS Autistic Support Teacher	\$63,030	03/16/2026
Andy	Gribbin	Director of Teaching & Learning	Chief Learning Officer	\$155,000	4/1/2026

### Departing Employees

First Name	Last Name	Job Title	Last Day Worked
Hannah	Campbell	High School Autistic Support Teacher	03/13/2026
Nicolette	Silverman	Manager of Career Experience	03/16/2026



Reach Cyber Charter School  
1826 Good Hope Road  
Enola, PA 17025  
(717) 704-8437  
reachcyber.org

# **Reach Cyber Charter School**

## **HR Subcommittee Agenda**

### **March 20, 2026**

- 1. Call to Order**
- 2. Review/Approval of Prior Meeting Minutes**
- 3. Review Discuss Executive Benefits Program Options**
- 4. Review/Discuss HR Dashboard**
- 5. Review/Discuss 2025-2026 Employee Pulse Survey Results**
- 6. Items for Board Consideration**
- 7. Action Items and Next Steps**
- 8. Adjournment**

# Coversheet

## Financial Report

**Section:** IV. Oral Reports  
**Item:** C. Financial Report  
**Purpose:**  
**Submitted by:**  
**Related Material:** 20260326 DRAFT Finance Committe Strategic Objectives.docx  
Feb\_Mar Treas Report.pdf  
Reach Cyber CS FS 063025.pdf  
Reach Cyber CS Board Comm Ltr 063025.pdf  
Reach Cyber CS Mgmt Ltr 063025.pdf

BACKGROUND:

### Report Highlights and Key Issues

- **Year to date as of 3/31/26 we have recognized \$78.3 million in revenue from all sources, or about 58% of our annual budgeted revenue. Of the \$76 million we have invoiced to school districts for the 25/26 school year we have collected \$68.4 million year to date, or about 90%.**
- **Year to date revenue from local school districts as of 3/31/26 has decreased by approximately \$12 million compared 3/31/25. This is primarily due to the passage of Act 47 of 2025, signed into law by Governor Shapiro on November 12, 2025, which revised the cyber charter funding formula retroactive to the start of the 25/26 school year. To date, 445 of the 500 school districts throughout the Commonwealth have reported revised rates. The weighted average rates for those 445 school districts have decreased by 9.38% for Non-Special Education and 22.87% for Special Education.**
- **The audit report for the fiscal year ending 6/30/25 was issued during the month of March 2026. Beginning 25/26 fund balance of \$85,137,920 reflects final audit adjustments as of 6/30/25.**

**Reach Cyber Charter School**  
**Board of Trustees – Finance Committee**  
**Strategic Objectives for Financial Oversight and Sustainability**

This document outlines the strategic objectives guiding the Finance Committee’s oversight and recurring meeting agenda. These objectives serve as a reference throughout the year to support decision-making, clarify committee responsibilities, and ensure the long-term fiscal health of the school.

The objectives are divided into two categories to clarify which items will appear as regular agenda topics during committee meetings and which represent broader, ongoing areas of attention that guide the committee’s year-round oversight.

Examples of typical committee activities are included for clarity but are not exhaustive.

**I. Recurring Committee Meeting Topics**

These objectives represent areas that will appear as specific agenda items in committee meetings throughout the year that are tied to formal fiscal cycles such as budgeting, auditing, and enrollment-based revenue reconciliations.

**1. Budget & Forecast Development and Monitoring**

Review and recommend for Board approval the annual operating budget.

- Ensure alignment of the budget with the school’s Strategic Plan and enrollment projections.

Monitor actual financial performance to the budget to ensure the school operates within its means while fulfilling its educational mission.

- Review monthly financial statements (Revenue and Expense Statement, Balance Sheet, and Checks and ACH Disbursements greater than or equal to \$20,000) compared to the budget.
- Understand significant budget variances and oversee management’s corrective action plans.

Review management provided periodic full-year forecasts that revise the budget to include updated actual results and assumptions. Potential items reflected in the forecasts could be:

- Changes in primary revenue drivers including student enrollment and tuition rates from school districts.

- State subsidies and potential legislative changes to the charter school funding formula.
- Changes in administrative expenses.

## **2. Fund Balance Management (Reserved and Unreserved)**

Monitor the school's net assets to ensure adequate liquidity and compliance with Pennsylvania's limits on unassigned fund balances.

- **Unassigned (Unreserved) Fund Balance:** Monitor for compliance with state-mandated requirements.
- **Assigned/Committed (Reserved) Fund Balances:** Recommend to the Board the earmarking of funds for specific future uses (e.g., technology replacement cycles, capital improvements, or PSERS (retirement) rate spikes).
- Review the "Fund Balance Policy" annually to ensure the school reserves remain compliant with PDE regulations.

## **3. Capital Expenditure and Facilities**

Oversee the financing and allocation of resources for the school's physical and digital infrastructure.

- Review and recommend the Capital Budget for hardware, software, and administrative facility needs.
- Oversee the financing of any long-term debt or lease obligations.
- Collaborate with the Human Resources Committee on the financial impact of staffing and benefits decisions.

## **4. Monitor Key Financial Metrics**

Monitor and oversee key financial metrics including:

- Liquidity
- Revenue Integrity
- Operational Efficiency
- Growth and Trends

## **II. Ongoing Oversight Themes**

These objectives reflect continuous, year-round areas of attention that inform committee discussions and help maintain fiscal stability. They may surface in multiple meetings depending on economic trends or emerging operational needs.

## **5. Risk Management and Internal Controls**

Oversee key financial policies:

- Annually approve the company's investment policy.
- Annually approve the company's procurement policy.

Ensure comprehensive and adequate insurance coverage is maintained, specifically related to General Liability, Directors & Officers (D&O), and Cyber Liability Insurance.

Monitor the school's program and infrastructure related to cybersecurity and business continuity/disaster recovery (BCDR)

## **6. Vendor and Contract Management**

Monitor the school's relationship with major service providers to ensure the school receives maximum value for its expenditures:

- Review major contracts (e.g., Learning Management Systems, Special Education service providers) prior to Board approval.

## **7. Economic and Legislative Advocacy**

Remain informed on the financial implications of the economic and political landscape affecting Pennsylvania cyber charter funding.

- Receive updates on proposed state budget changes and their potential impact on the cyber tuition rate.
- Monitor trends in the Public School Employees' Retirement System (PSERS) employer contribution rates.
- Assess the impact of inflation on staffing costs and educational resources.

## **8. Long-term Financial Sustainability**

Ensure that short-term financial decisions do not compromise the long-term viability of the school.

- Review 3-to-5-year financial projections to support strategic planning.
- Assess the financial feasibility of new program launches or significant expansions in student enrollment.
- Evaluate the return on investment (ROI) of major educational initiatives.

## Reach Cyber Charter School

### Finance Committee Annual Meeting Plan (2026-2027)

<b>Committee Meeting Date</b>	<b>Committee Meeting Time</b>	<b>Board Packet Due</b>	<b>Board Meeting</b>	<b>Finance Committee Topic/Focus</b>
<b>February 17, 2026</b>	1:00 - 2:00 PM	February 11, 2026*	February 18, 2026	Finalize Committee Goals/Objectives; Review Mid-Year Budget vs. Actuals
<b>March 16, 2026</b>	1:00 - 2:00 PM	N/A	No Board Meeting	Initial Budget Workshop; Enrollment Revenue Projections & Form 363 Trends
<b>April 13, 2026</b>	1:00 - 2:00 PM	April 8, 2026*	April 15, 2026	Review investment policy and procurement policy
<b>May 11, 2026</b>	1:00 - 2:00 PM	May 13, 2026*	May 20, 2026	Draft Preliminary Budget Review; Review Compensation/Merit Fiscal Impact
<b>June 15, 2026</b>	1:00 - 2:00 PM	June 10, 2026*	June 17, 2026	<b>Final Budget Adoption;</b> Resolution for Fund Balance Commitments/Reserves
<b>July - No Meeting</b>		N/A	No Board Meeting	
<b>August 17, 2026</b>	1:00 - 2:00 PM	August 12, 2026*	August 19, 2026	Year-End Financial Close-out; External Auditor Kickoff & Planning
<b>September 14, 2026</b>	1:00 - 2:00 PM	September 9, 2026*	September 16, 2026	Review Insurance Renewals; Capital Expenditure & Technology Cycle Review

<b>Committee Meeting Date</b>	<b>Committee Meeting Time</b>	<b>Board Packet Due</b>	<b>Board Meeting</b>	<b>Finance Committee Topic/Focus</b>
<b>October 12, 2026</b>	1:00 - 2:00 PM	October 7, 2026*	October 14, 2026	Board Retreat - Long-term Financial Sustainability & 5-Year Projections
<b>November 16, 2026</b>	1:00 - 2:00 PM	November 10, 2026*	November 18, 2026	<b>Audit Review &amp; ACFR Presentation</b> ; Review PDE-2057 Submission
<b>December - No Meeting</b>		N/A	No Board Meeting	
<b>January 18, 2027</b>	1:00 - 2:00 PM	January 13, 2027*	January 20, 2027	Review Unassigned Fund Balance Compliance; Set 2027-28 Budget Parameters

**Reach Cyber Charter School  
Revenue and Expense Statement- Budget to Actual  
2025-2026 Year to Date as of 3/31/26**

	<u>Fiscal YTD through 3/31/26</u>	<u>2025/2026 Approved Budget</u>
<b>Revenues:</b>		
Function 6000- Local Sources	\$ 75,744,331	\$ 131,527,071
Function 7000- State Sources	\$ -	\$ 160,000
Function 8000- Federal Sources	\$ 2,603,451	\$ 3,652,778
<b>TOTAL REVENUES</b>	<b><u>\$ 78,347,782</u></b>	<b><u>\$ 135,339,849</u></b>
<b>Expenditures:</b>		
Function 1000- Instructional Programs		
100- Salaries	\$ 22,369,568	\$ 39,237,294
200- Employee Benefits	\$ 8,895,091	\$ 13,203,350
300- Purchased Professional and Tech Svcs	\$ 3,252,928	\$ 6,604,600
400- Purchased Property Services	\$ 359,723	\$ 657,000
500- Other Purchased Services	\$ 2,738,250	\$ 5,243,250
600- Supplies	\$ 2,437,313	\$ 4,979,443
800- Dues, Fees, Other	\$ 1,589	\$ 5,350
Subtotal 1000- Instructional Programs	<u>\$ 40,054,462</u>	<u>\$ 69,930,287</u>
Function 2000- Support Services		
100- Salaries	\$ 14,290,544	\$ 24,127,953
200- Employee Benefits	\$ 5,507,122	\$ 8,119,056
300- Purchased Professional and Tech Svcs	\$ 2,541,583	\$ 2,371,174
400- Purchased Property Services	\$ 359,386	\$ 695,862
500- Other Purchased Services	\$ 3,274,582	\$ 5,024,217
600- Supplies	\$ 2,609,650	\$ 1,814,036
700- Fixed assets (prior to capitalization)	\$ -	\$ 1,120,000
800- Dues, Fees, Other	\$ 169,667	\$ 182,150
Subtotal 2000- Support Services	<u>\$ 28,752,534</u>	<u>\$ 43,454,448</u>
Function 2000- Non Cash Support Services		
700- Depreciation (non-cash)	\$ 2,943,619	\$ -
Function 3000- Non Instructional/ Community Services		
100- Salaries	\$ 3,417,600	\$ 6,093,659
200- Employee Benefits	\$ 1,194,753	\$ 2,050,516
300- Purchased Professional and Tech Svcs	\$ 15,060	\$ 40,000
400- Purchased Property Services	\$ 30,558	\$ 117,000
500- Other Purchased Services	\$ 65,957	\$ 133,000
600- Supplies	\$ 2,740,663	\$ 4,197,000
800- Dues, Fees, Other	\$ 48,288	\$ 117,500
Subtotal 3000- Non Instructional/ Community Services	<u>\$ 7,512,879</u>	<u>\$ 12,748,675</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 79,263,494</u></b>	<b><u>\$ 126,133,410</u></b>
<b>NET INCREASE/ (DECREASE)</b>	<b>\$ (915,712)</b>	<b>\$ 9,206,439</b>
Beginning Fund Balance (unaudited)	<u>\$ 85,137,920</u>	
<b>ENDING FUND BALANCE</b>	<b><u>\$ 84,222,208</u></b>	

**Reach Cyber Charter School  
Year to Date Expenditures-3/31/26 vs. 3/31/25**

	Year to date <u>3/31/26</u>	Year to date <u>3/31/25</u>	Change from Prior Year
<b>Revenues:</b>			
Function 6000- Local Sources	\$ 75,744,331	\$ 87,702,288	\$ (11,957,957)
Function 7000- State Sources	\$ -	\$ 159,894	\$ (159,894)
Function 8000- Federal Sources	\$ 2,603,451	\$ 3,849,498	\$ (1,246,047)
<b>TOTAL REVENUES</b>	<b><u>\$ 78,347,782</u></b>	<b><u>\$ 91,711,680</u></b>	<b><u>\$ (13,363,898)</u></b>
<b>Expenditures:</b>			
<b>Function 1000- Instructional Programs</b>			
100- Salaries	\$ 22,369,568	\$ 21,834,635	\$ 534,933
200- Employee Benefits	\$ 8,895,091	\$ 7,391,887	\$ 1,503,204
300- Purchased Professional and Tech Svcs	\$ 3,252,928	\$ 3,593,711	\$ (340,783)
400- Purchased Property Services	\$ 359,723	\$ 145,778	\$ 213,945
500- Other Purchased Services	\$ 2,738,250	\$ 3,391,980	\$ (653,730)
600- Supplies	\$ 2,437,313	\$ 767,809	\$ 1,669,504
700- Property	\$ -	\$ -	\$ -
800- Dues, Fees, Other	\$ 1,589	\$ 679	\$ 910
<b>Subtotal 1000- Instructional Programs</b>	<b><u>\$ 40,054,462</u></b>	<b><u>\$ 37,126,479</u></b>	<b><u>\$ 2,927,983</u></b>
<b>Function 2000- Support Services</b>			
100- Salaries	\$ 14,290,544	\$ 13,894,473	\$ 396,071
200- Employee Benefits	\$ 5,507,122	\$ 4,694,757	\$ 812,365
300- Purchased Professional and Tech Svcs	\$ 2,541,583	\$ 1,955,420	\$ 586,163
400- Purchased Property Services	\$ 359,386	\$ 614,849	\$ (255,463)
500- Other Purchased Services	\$ 3,274,582	\$ 3,348,693	\$ (74,111)
600- Supplies	\$ 2,609,650	\$ 1,062,157	\$ 1,547,493
700- Property	\$ 2,943,619	\$ 3,231,455	\$ (287,836)
800- Dues, Fees, Other	\$ 169,667	\$ 141,940	\$ 27,727
<b>Subtotal 2000- Support Services</b>	<b><u>\$ 31,696,153</u></b>	<b><u>\$ 28,943,744</u></b>	<b><u>\$ 2,752,409</u></b>
<b>Function 3000- Non Instructional/ Community Services</b>			
100- Salaries	\$ 3,417,600	\$ 3,552,539	\$ (134,939)
200- Employee Benefits	\$ 1,194,753	\$ 1,089,203	\$ 105,550
300- Purchased Professional and Tech Svcs	\$ 15,060	\$ 17,607	\$ (2,547)
400- Purchased Property Services	\$ 30,558	\$ 44,684	\$ (14,126)
500- Other Purchased Services	\$ 65,957	\$ 87,481	\$ (21,524)
600- Supplies	\$ 2,740,663	\$ 2,839,837	\$ (99,174)
800- Dues, Fees, Other	\$ 48,288	\$ 88,131	\$ (39,843)
<b>Subtotal 3000- Non Instructional/ Community Services</b>	<b><u>\$ 7,512,879</u></b>	<b><u>\$ 7,719,482</u></b>	<b><u>\$ (206,603)</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 79,263,494</u></b>	<b><u>\$ 73,789,705</u></b>	<b><u>\$ 5,473,789</u></b>
<b>Net Increase/Decrease in Fund Balance/Equity</b>	<b><u>\$ (915,712)</u></b>	<b><u>\$ 17,921,975</u></b>	<b><u>\$ (18,837,687)</u></b>
Beginning Fund Balance	\$ 85,137,920		
<b>ENDING FUND BALANCE</b>	<b><u><u>\$ 84,222,208</u></u></b>		

**Reach Cyber Charter School**

**Balance Sheet**

**March 31, 2026**

**ASSETS**

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

Cash and Money Market Funds	\$ 16,718,555
Mutual Funds	\$ 8,961,333
Other Cash Equivalents	\$ 1,001,907
Fixed Income Treasury Bonds	\$ 44,483,883
<b><i>Total Cash and Short Term Investments</i></b>	<b><u>\$ 71,165,679</u></b>

***Other Current Assets:***

Local District Receivables	\$ 7,999,381
Allowance for Doubtful Accounts	\$ (233,265)
Prepaid Expenses	\$ 1,366,273
Other Current Receivables	\$ 19,325
<b><i>Total Other Current Assets</i></b>	<b><u>\$ 9,151,714</u></b>

***Fixed Assets:***

Furniture	\$ 14,197
Computer Hardware	\$ 2,296,865
Equipment	\$ 1,114,581
Right to Use- Building Lease	\$ 1,287,352
Software Subscription Assets	\$ 2,223,252
Building	\$ 4,465,996
Building Improvements	\$ 307,938
Accum Depr: Furniture	\$ (6,380)
Accum Depr: Computer Hardware	\$ (786,267)
Accum Depr: Equipment	\$ (713,200)
Accum Amortization: Right to Use Building	\$ (1,198,166)
Accum Amortization: Software Subscriptions	\$ (896,001)
Accum Depr: Building	\$ (76,342)
Accum Depr: Building Improvements	\$ (10,995)
<b><i>Net Fixed Assets</i></b>	<b><u>\$ 8,022,830</u></b>

***Total Assets***

**\$ 88,340,223**

**LIABILITIES**

***Current Liabilities:***

Accounts Payable	\$ 742,632
Accrued Payroll, Taxes, Pension, Withholdings	\$ 113,470
Due to Local Districts	\$ 8,401
Operating Lease Liability- Short Term	\$ 81,717
Software Subscription Liability- Short Term	\$ 625,218
Other Current Liabilities	\$ 4,087
Unearned Revenue	\$ 1,493,369
<b><i>Total Current Liabilities</i></b>	<b><u>\$ 3,068,894</u></b>

***Non-Current Liabilities:***

Operating Lease Liability- Long Term	\$ 18,207
Software Subscription Liability- Long Term	\$ 628,099
Other Non-Current Liabilities	\$ 402,815
<b><i>Total Non-Current Liabilities</i></b>	<b><u>\$ 1,049,121</u></b>

***Total Liabilities***

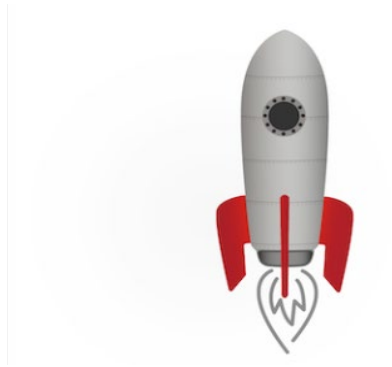
**\$ 4,118,015**

***FUND BALANCE***

Invested in Capital	\$ 8,022,830
Reserved Fund Balance	\$ 59,358,322
Undesignated Fund Balance	\$ 16,841,056
<b><i>Ending Fund Balance</i></b>	<b><u>\$ 84,222,208</u></b>

***Total Liabilities and Fund Balance***

**\$ 88,340,223**



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# **REACH CYBER CHARTER SCHOOL**

## **AUDIT REPORT**

**JUNE 30, 2025**

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REACH CYBER CHARTER SCHOOL

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## INDEPENDENT AUDITOR'S REPORT

March 25, 2026

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

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the financial statements of the governmental activities and the major fund of the Reach Cyber Charter School ("the School"), as of and for the year ended June 30, 2025, 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 accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the School as of June 30, 2025, and the respective changes in financial position, and the respective budgetary comparison for the general fund 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 ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

The School's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of

To the Board of Trustees  
Reach Cyber Charter School

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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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.

To the Board of Trustees  
Reach Cyber Charter School

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7 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 School's basic financial statements. The schedule of expenditures of federal awards on page 29 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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 March 25, 2026, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

  
BARBACANE, THORNTON & COMPANY LLP

**REACH CYBER CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED  
JUNE 30, 2025**

The Board of Trustees of the 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, 2025. We encourage readers to consider the information presented here in conjunction with the School’s financial statements.

**FINANCIAL HIGHLIGHTS**

- Total revenues decreased by \$11,555,848 to \$120,808,316 due primarily to decreases in federal funding.
- At the close of the current fiscal year, the School reported an ending net position of \$85,137,920.
- The General Fund ended the year with a fund balance of \$77,844,154, an increase of \$4,569,930 from the previous year.
- The School’s cash balance at June 30, 2025 was \$25,242,746, representing a decrease of \$5,515,411 from June 30, 2024.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The management’s 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, required supplementary information, and reporting required under *Government Auditing Standards* and the Uniform Guidance.

**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 the School’s assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between these items 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 – UNAUDITED (CONT'D)  
JUNE 30, 2025**

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 government-type entities, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The School has one governmental fund – the General Fund.

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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2025, the School's assets exceeded its liabilities by \$85,137,920.

	June 30	
	2025	2024
Assets:		
Current and other assets	\$ 92,366,871	\$ 87,268,376
Capital assets	9,696,068	8,434,016
Total Assets	102,062,939	95,702,392
Liabilities:		
Long-term liabilities outstanding	1,390,662	1,692,929
Other liabilities	15,534,357	14,854,793
Total Liabilities	16,925,019	16,547,722
Net Position:		
Net investment in capital assets	8,342,827	7,176,796
Unrestricted net position	76,795,093	71,977,874
Total Net Position	\$ 85,137,920	\$ 79,154,670

The School's net position increased by \$5,983,250 primarily due to current year revenues coming in higher than current year expenses.

The School's revenues are predominantly from Pennsylvania school districts, based on the student enrollment.

The total cost of all programs and services was \$114,825,066.

**REACH CYBER CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D)  
JUNE 30, 2025**

	Year Ended June 30	
	2025	2024
<b>Revenues</b>		
Program revenues:		
Operating and capital grants	\$ 5,951,563	\$ 18,470,049
General:		
Local educational agency revenues	111,003,878	111,068,957
Other	3,852,875	2,825,158
Total Revenue	120,808,316	132,364,164
<b>Expenses</b>		
Instruction	59,028,986	71,462,701
Support services	38,450,284	36,048,684
Noninstructional services	11,862,121	11,305,054
Interest expense	49,148	35,273
Depreciation and amortization	5,434,527	4,820,514
Total Expenses	114,825,066	123,672,226
Changes in Net Position	5,983,250	8,691,938
Beginning Net Position	79,154,670	70,462,732
Ending Net Position	\$ 85,137,920	\$ 79,154,670

**Governmental Funds**

The focus of the School's governmental funds 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 General Fund reported an ending fund balance of \$77,844,154, which was an increase of \$4,569,930 from the previous year. For the year ended June 30, 2025, the General Fund's revenue of \$120,808,316 and other financing sources of \$1,175,477 exceeded expenditures of \$116,285,467 and other financing uses of \$1,128,396 by \$4,569,930.

**Governmental Funds Budgetary Highlights**

Actual revenues were \$26,804,602 lower than the budget due to increases (decreases) as follows:

Local educational agency assistance	\$(28,197,772)
State sources	1,520
Federal sources	1,281,312
Other revenues	110,338
	\$(26,804,602)

**REACH CYBER CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D)  
JUNE 30, 2025**

Actual expenditures were \$8,936,098 lower than the budget due to increases (decreases) as follows:

Instruction	\$(10,407,303)
Support services	(4,110,601)
Noninstructional services	(36,005)
Debt service	1,128,603
Capital outlay	<u>4,489,208</u>
	<u>\$ (8,936,098)</u>

**CAPITAL ASSET AND DEBT ADMINISTRATION**

As of June 30, 2025, the School's investment in capital assets for its governmental activities totaled \$9,696,068 (net of accumulated depreciation/amortization). This investment in capital assets includes leasehold improvements, furniture and fixtures, software, right-to-use lease assets, subscription assets, and machinery and equipment. Additional information on the School's capital assets can be found in Note 5.

The School had \$99,924 in lease liability as of June 30, 2025. Detailed information regarding long-term debt activity is included in Note 8 to the financial statements.

The School had \$1,253,317 in subscription liability as of June 30, 2025. Detailed information regarding long-term debt activity is included in Note 9 to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The fiscal and operational stability of our Commonwealth's charter schools are directly linked to the State of Pennsylvania's budget and shifting political realities. This issue manifests itself most clearly in the way that the state determines each charter school's per pupil allotment which is calculated by the student's school district of residence and Form PDE-363. Form PDE 363 uses a "state-determined" formula to calculate per pupil allotments.

**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 Chief Executive Officer, Reach Cyber Charter School, 1826 Good Hope Road, Enola, PA 17025.

**REACH CYBER CHARTER SCHOOL  
STATEMENT OF NET POSITION  
JUNE 30, 2025**

<b>ASSETS</b>	
<b>CURRENT ASSETS:</b>	
Cash and cash equivalents	\$ 25,242,746
Security deposit	8,917
Investments	58,032,059
Federal receivables	608,031
State receivables	113,461
Other receivables, net	7,258,032
Prepaid expense	1,103,625
Total Current Assets	92,366,871
<b>NONCURRENT ASSETS:</b>	
Property and equipment, net	8,279,631
Subscription asset, net	1,327,251
Right-to-use lease asset, net	89,186
Total Noncurrent Assets	9,696,068
<b>TOTAL ASSETS</b>	<b>\$ 102,062,939</b>
<b>LIABILITIES AND NET POSITION</b>	
<b>CURRENT LIABILITIES:</b>	
Accounts payable	\$ 2,954,053
Accrued expenses	11,176,479
Unearned revenue	392,185
Lease liability	81,717
Subscription liability	625,218
Compensated absences	129,249
Other liability	175,456
Total Current Liabilities	15,534,357
<b>NONCURRENT LIABILITIES:</b>	
Lease liability	18,207
Subscription liability	628,099
Compensated absences	516,996
Other liability	227,360
Total Noncurrent Liabilities	1,390,662
<b>TOTAL LIABILITIES</b>	<b>16,925,019</b>
<b>NET POSITION:</b>	
Net investment in capital assets	8,342,827
Unrestricted	76,795,093
<b>TOTAL NET POSITION</b>	<b>85,137,920</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 102,062,939</b>

The accompanying notes are an integral part of these financial statements.

**REACH CYBER CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

		Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net Revenue (Expense) and Change in Net Position
GOVERNMENTAL ACTIVITIES					
Instructional services	\$ 59,028,986	\$ -	\$ 5,778,043	\$ -	\$ (53,250,943)
Support services	38,450,284	-	173,520	-	(38,276,764)
Noninstructional services	11,862,121	-	-	-	(11,862,121)
Interest expense	49,148	-	-	-	(49,148)
Unallocated depreciation/amortization expense	5,434,527	-	-	-	(5,434,527)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 114,825,066</b>	<b>\$ -</b>	<b>\$ 5,951,563</b>	<b>\$ -</b>	<b>(108,873,503)</b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 114,825,066</b>	<b>\$ -</b>	<b>\$ 5,951,563</b>	<b>\$ -</b>	<b>(108,873,503)</b>
			GENERAL REVENUES:		
			Local educational agencies revenues		111,003,878
			Investment earnings		3,671,377
			Miscellaneous revenues		181,498
			<b>TOTAL GENERAL REVENUES</b>		<b>114,856,753</b>
			CHANGE IN NET POSITION		5,983,250
			NET POSITION, BEGINNING OF YEAR		79,154,670
			NET POSITION, END OF YEAR		<b>\$ 85,137,920</b>

The accompanying notes are an integral part of these financial statements.

**REACH CYBER CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUND  
JUNE 30, 2025**

<b>ASSETS</b>	
Cash and cash equivalents	\$ 25,242,746
Security deposit	8,917
Investments	58,032,059
Other receivables, net	7,258,032
Federal receivables	608,031
State receivables	113,461
Prepaid expenditures	<u>1,103,625</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$ 92,366,871</u></u></b>
 <b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES:</b>	
Accounts payable	\$ 2,954,053
Accrued expenses	11,176,479
Unearned revenue	<u>392,185</u>
<b>Total Liabilities</b>	<b><u>14,522,717</u></b>
 <b>FUND BALANCE:</b>	
Nonspendable - prepaid expenditures	1,103,625
Nonspendable - security deposit	8,917
Assigned	65,774,104
Unassigned	<u>10,957,508</u>
<b>Total Fund Balance</b>	<b><u>77,844,154</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u><u>\$ 92,366,871</u></u></b>

The accompanying notes are an integral part of these financial statements.

**REACH CYBER CHARTER SCHOOL  
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUND  
TO STATEMENT OF NET POSITION  
JUNE 30, 2025**

FUND BALANCE FOR GOVERNMENTAL FUND	\$ 77,844,154
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. These assets consist of:

Property and equipment	\$ 18,583,125	
Right-to-use lease asset	1,287,352	
Subscription asset	2,223,252	
Accumulated depreciation/amortization	<u>(12,397,661)</u>	9,696,068

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

Lease liability	(99,924)	
Subscription liability	(1,253,317)	
Other liability	(402,816)	
Compensated absences	<u>(646,245)</u>	<u>(2,402,302)</u>

TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 85,137,920</u></u>
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The accompanying notes are an integral part of these financial statements.

**REACH CYBER CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - GOVERNMENTAL FUND  
FOR THE YEAR ENDED JUNE 30, 2025**

<b>REVENUES</b>	
Local educational agencies assistance	\$ 111,003,878
State sources	173,520
Federal sources	5,778,043
Other sources	3,852,875
<b>TOTAL REVENUES</b>	<u>120,808,316</u>
<b>EXPENDITURES</b>	
Current:	
Instruction	59,146,249
Support services	38,580,310
Noninstructional services	10,733,726
Debt service	1,128,603
Capital outlay	6,696,579
<b>TOTAL EXPENDITURES</b>	<u>116,285,467</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>4,522,849</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Proceeds from subscriptions	1,175,477
Refund of prior year receipts	<u>(1,128,396)</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>47,081</u>
<b>NET CHANGE IN FUND BALANCE</b>	4,569,930
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>73,274,224</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$ 77,844,154</u></u>

The accompanying notes are an integral part of these financial statements.

**REACH CYBER CHARTER SCHOOL  
 RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - GOVERNMENTAL FUND TO STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2025**

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND \$ 4,569,930

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

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/amortization expense. This is the amount by which capital outlay (\$6,696,579) exceeded depreciation/amortization expense (\$5,434,527). 1,262,052

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported in the governmental funds. 130,026

The issuance of long-term debt (e.g. leases and subscriptions) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. (96,021)

In the statement of activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are by the amount of financial resources used (essentially, the amounts measured actually paid). This is the amount by which current period amounts paid were less than current period compensated absences earned. 117,263

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 5,983,250

The accompanying notes are an integral part of these financial statements.

**REACH CYBER CHARTER SCHOOL  
BUDGETARY COMPARISON STATEMENT - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual Revenues/ Expenditures	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local educational agencies assistance	\$ 139,201,650	\$ 139,201,650	\$ 111,003,878	\$ (28,197,772)
State sources	172,000	172,000	173,520	1,520
Federal sources	4,496,731	4,496,731	5,778,043	1,281,312
Other sources	3,742,537	3,742,537	3,852,875	110,338
<b>TOTAL REVENUES</b>	<u>147,612,918</u>	<u>147,612,918</u>	<u>120,808,316</u>	<u>(26,804,602)</u>
<b>EXPENDITURES</b>				
Instruction	69,553,552	69,553,552	59,146,249	10,407,303
Support services	42,690,911	42,690,911	38,580,310	4,110,601
Noninstructional services	10,769,731	10,769,731	10,733,726	36,005
Debt service	-	-	1,128,603	(1,128,603)
Capital outlay	2,207,371	2,207,371	6,696,579	(4,489,208)
<b>TOTAL EXPENDITURES</b>	<u>125,221,565</u>	<u>125,221,565</u>	<u>116,285,467</u>	<u>8,936,098</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	22,391,353	22,391,353	4,522,849	(17,868,504)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from subscriptions	-	-	1,175,477	1,175,477
Refund of prior year receipts	-	-	(1,128,396)	(1,128,396)
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>-</u>	<u>-</u>	<u>47,081</u>	<u>47,081</u>
<b>NET CHANGE IN FUND BALANCE</b>	22,391,353	22,391,353	4,569,930	(17,821,423)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>73,274,224</u>	<u>73,274,224</u>	<u>73,274,224</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 95,665,577</u>	<u>\$ 95,665,577</u>	<u>\$ 77,844,154</u>	<u>\$ (17,821,423)</u>

The accompanying notes are an integral part of these financial statements.

REACH CYBER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 1 DESCRIPTION OF THE SCHOOL AND REPORTING ENTITY

The 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 is currently operating under a charter which expires on June 30, 2029.

The financial statements of the School are prepared in accordance with the accounting system and procedures prescribed for charter schools by the Commonwealth of Pennsylvania, Department of Education, which conforms to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board ("GASB") is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles.

Reporting Entity

GASB's *Codification of Governmental Accounting and Financial Reporting Standards* ("GASB Codification") established the criteria for determining the activities, organizations, and functions of government to be included in the financial statements of the reporting entity. In evaluating the School as a reporting entity, management has addressed all potential component units which may or may not fall within the School's financial accountability. The criteria used to evaluate component units for possible inclusion as part of the School's reporting entity are financial accountability and the nature and significance of the relationship. On the basis of these criteria, the School does not have any component units.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

***Entity-wide Financial Statements***

The entity-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 functions are offset by the program revenues.

The statement of net position and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as program revenues include federal and state grants. Internally, as well as subsidy from local schools, dedicated resources are reported as general revenues rather than as program revenues.

REACH CYBER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The entity-wide financial statements report net position in one of three components. Net amortized investment in capital assets consists of capital assets, net of accumulated depreciation/amortization and net of debt. Net position is reported as restricted when constraints placed on the net position use are either externally imposed by creditors (such as through debt covenants), grantors or contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted."

***Fund Financial Statements***

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

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, if measurable. The fund utilized by the School and a brief description of its accounting purpose is as follows:

***Governmental Fund*** – The general fund is the only fund which accounts for all revenues and expenditures of the School.

Fund balance of the governmental fund is classified as applicable, as follows:

***Nonspendable*** – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

***Restricted*** – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

***Committed*** – amounts that can be used only for specific purposes determined by formal action of the Board of Trustees. The Board is the highest level of decision-making authority for the School. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Trustees.

***Assigned*** – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The Chief Executive Officer may

REACH CYBER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

assign amounts for specific purposes. The School assigned \$65,774,104 of the fund balance as follows:

1. \$834,560 for equipment for accommodations and educational enhancements
2. \$6,471,611 for building expansion
3. \$15,000,000 for anticipated funding reductions
4. \$201,136 for unanticipated costs due to self-managed transition
5. \$497,704 for benevolent giving for staff
6. \$769,093 for Hydroponics kits and supplies
7. \$20,000,000 for ESSER funding reductions
8. \$10,000,000 for future cost of living adjustments
9. \$4,000,000 for salaries and benefits
10. \$3,000,000 for reach owned curricula
11. \$5,000,000 for student technology

*Unassigned* – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are 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 or Chief Executive Officer have provided otherwise in their commitment or assignment actions.

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. The School has been classified as an organization that is not a private foundation under Sections 509(a)(1) and 170(b)(1)(a)(iv) of the Internal Revenue Code. The School did not engage in any unrelated business activities during the fiscal year. Management believes more likely than not that its tax-exempt status and tax positions will be sustained if examined by authorities.

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, and they lapse at the end of the year.

Cash and Cash Equivalents

The School's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

REACH CYBER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Federal and State Subsidies Receivable

Accounts receivable primarily consist of amounts due from the Pennsylvania Department of Education for federal grants and state subsidy programs. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management determines if an allowance for doubtful accounts is necessary based upon review of outstanding receivables, historical collection experience, and existing economic conditions. Accounts deemed uncollectable are charged off based on this review. As of June 30, 2025, no allowance for doubtful accounts was deemed necessary.

Other Receivables

Other receivables include school district receivables, grants, and other non-contract receivables. The School provides an allowance for doubtful accounts using the allowance method, which is based on management's judgment considering historical information. In addition, an allowance is provided for other accounts when a significant pattern of collectability has occurred. When all collection efforts have been exhausted, the accounts are written off against the related allowance. As of June 30, 2025, the School held an allowance for uncollectable receivables of \$233,264.

Capital Assets

Capital assets, which include leasehold improvements, equipment, right-to-use lease assets, subscription assets, software, and furniture and fixtures, are reported in the entity-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School maintains a \$1,000 threshold for capitalizing assets. Capital assets of the School are depreciated/amortized using the straight-line method over the estimated useful lives of the asset. The estimated useful lives of leasehold improvements and furniture and fixtures are six to seven years, and equipment is three to six years. Right-to-use lease assets and subscription assets are amortized over the term of the lease and subscription, respectively.

Concentration of Risk

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

Compensated Absences

It is the School's policy to permit employees to accumulate earned but unused paid time off. 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 terminations.

REACH CYBER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Implementation of GASB Statement

During the year ended June 30, 2025, the School implemented Governmental Accounting Standards Board ("GASB") Statement No. 101, "Compensated Absences." The purpose of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The implementation of this standard did not have a material effect on the School's financial statements.

NOTE 3 CASH

***Deposits***

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned. The School does not have a policy for custodial credit risk. At June 30, 2025, the carrying amount of the School's deposits was \$25,242,746, and the bank balance was \$26,364,027. Of this amount, \$250,000 was insured by the Federal Deposit Insurance Corporation (FDIC), and \$26,114,027 was exposed to custodial credit risk because, in accordance with Act 72 of the Commonwealth of Pennsylvania, it was uninsured and collateralized with securities held by the depository's agent which were not in the School's name.

Investments

At June 30, 2025, the School's investment balances were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Less Than 1</u>	<u>1 - 5</u>	<u>Rating</u>
Mutual Funds	\$ 10,612,596	\$ 10,612,596	\$ -	\$ -	-
U.S. Treasury Bonds	42,827,223	42,827,223	8,549,421	34,277,802	AAA
Commercial paper	4,592,240	4,592,240	4,592,240	-	P-1
	<u>\$ 58,032,059</u>	<u>\$ 58,032,059</u>	<u>\$ 13,141,661</u>	<u>\$ 34,277,802</u>	

REACH CYBER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 4 RECEIVABLES

Receivables as of June 30, 2025 consist of subsidies from federal, state, and other receivables. A summary of receivables is as follows:

Federal	\$ 608,031
State	113,461
Other	<u>7,258,032</u>
 TOTAL NET RECEIVABLES	 <u><u>\$ 7,979,524</u></u>

As of June 30, 2025, the receivables are shown net of an allowance for uncollectible accounts of \$233,264.

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	Balance 07/01/24	Additions	Deletions	Balance 06/30/25
Building improvements	\$ 178,091	\$ -	\$ -	\$ 178,091
Building	-	4,465,996	-	4,465,996
Furniture and fixtures	108,363	1,350	(95,516)	14,197
Equipment	1,105,507	-	-	1,105,507
Computers	11,785,998	1,053,756	(20,420)	12,819,334
Subscription asset	1,047,775	1,175,477	-	2,223,252
Right-to-use lease asset	<u>1,287,352</u>	<u>-</u>	<u>-</u>	<u>1,287,352</u>
 Total Capital Assets Being Depreciated/Amortized	 <u>15,513,086</u>	 <u>6,696,579</u>	 <u>(115,936)</u>	 <u>22,093,729</u>
Accumulated depreciation	6,057,204	4,362,226	(115,936)	10,303,494
Accumulated amortization	<u>1,021,866</u>	<u>1,072,301</u>	<u>-</u>	<u>2,094,167</u>
 Total Accumulated Depreciation/ Amortization	 <u>7,079,070</u>	 <u>5,434,527</u>	 <u>(115,936)</u>	 <u>12,397,661</u>
 TOTAL	 <u><u>\$ 8,434,016</u></u>	 <u><u>\$ 1,262,052</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 9,696,068</u></u>

Depreciation/amortization expense was charged to functions/programs of the School as follows:

GOVERNMENTAL ACTIVITIES:

Unallocated	<u><u>\$ 5,434,527</u></u>
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REACH CYBER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 6 FUNDING

The School receives 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. The School also receives state and federal funding.

NOTE 7 GOVERNMENT GRANTS AND REIMBURSEMENT PROGRAMS

The School participates in numerous state and federal grant and reimbursement programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs and reimbursement programs for facility lease costs and health services 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 and reimbursement programs, refunds of any money received may be required, and the collectability of any related receivable at June 30, 2025 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.

NOTE 8 LEASING ARRANGEMENTS

The School has office space and equipment under lease agreements with expiration dates through fiscal 2028. The interest rates ranged between 4.5% and 8% for the two leases. At June 30, 2025, the minimum future rental payments under the leasing arrangement are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 81,717	\$ 1,894	\$ 83,611
2027	9,148	1,128	10,276
2028	<u>9,059</u>	<u>1,819</u>	<u>10,878</u>
Total	<u>\$ 99,924</u>	<u>\$ 4,841</u>	<u>\$ 104,765</u>

NOTE 9 SUBSCRIPTION ARRANGEMENTS

The School has entered into subscription-based information technology arrangements for software with expiration dates through fiscal 2027. The interest rates ranged between 3.97% and 4.67% for the subscriptions.

REACH CYBER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 9 SUBSCRIPTION ARRANGEMENTS (cont'd)

The following is a schedule of future minimum payments as of June 30, 2025:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 625,218	\$ 55,880	\$ 681,098
2027	628,099	28,000	656,099
Total	<u>\$ 1,253,317</u>	<u>\$ 83,880</u>	<u>\$ 1,337,197</u>

NOTE 10 LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2025 is as follows:

	<u>Balance</u> <u>July 1, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2025</u>	<u>Due Within</u> <u>One Year</u>
Lease liability	\$ 530,823	\$ -	\$ 430,899	\$ 99,924	\$ 81,717
Subscription liability	726,397	1,175,477	648,557	1,253,317	625,218
Other liability	532,842	239,993	370,019	402,816	175,456
Compensated absences	763,508	-	117,263	646,245	129,249
TOTALS	<u>\$ 2,553,570</u>	<u>\$1,415,470</u>	<u>\$1,566,738</u>	<u>\$ 2,402,302</u>	<u>\$1,011,640</u>

Payments of long-term liabilities from lease liability, subscription liability, other liability, and compensated absences are paid out from the general fund.

NOTE 11 403(b) RETIREMENT PLAN

The School provides retirement 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, 2025 were \$3,018,739.

NOTE 12 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. There has been no significant reduction

REACH CYBER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 12 RISK MANAGEMENT (cont'd)

in insurance coverage of the School's policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past year.

NOTE 13 EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following general fund functions incurred expenditures in excess of appropriations in the following amounts for the year ended June 30, 2025:

Debt service	\$	1,128,603
Capital outlay	\$	4,489,208

The excess of expenditures over appropriations was offset by other expense appropriations coming in lower than budgeted amounts.

NOTE 14 SUBSEQUENT EVENTS

The School has evaluated all subsequent events through March 25, 2026, the date the financial statements were available to be issued.

**SINGLE AUDIT SUPPLEMENT**



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*

March 25, 2026

To the Board of Trustees  
Reach Cyber Charter School  
Enola, 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 the Reach Cyber Charter School ("the School"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated March 25, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting ("internal control") as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 School's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

To the Board of Trustees  
Reach Cyber Charter School

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

*Barbacane, Thornton & Company LLP*  
BARBACANE, THORNTON & COMPANY LLP



INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE FOR EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

March 25, 2026

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

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the Reach Cyber Charter School's ("the School") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the School's major federal program for the year ended June 30, 2025. The School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and recommendations.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2025.

Basis for Opinion on the Major Federal Program

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

To the Board of Trustees  
Reach Cyber Charter School

We are required to be independent of the 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 the 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 requirements 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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.

To the Board of Trustees  
Reach Cyber Charter School

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.

  
BARBACANE, THORNTON & COMPANY LLP

**REACH CYBER CHARTER SCHOOL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROJECT TITLE	SOURCE CODE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NUMBER	GRANT PERIOD BEGINNING/ ENDING DATES	GRANT AMOUNT	TOTAL RECEIVED FOR YEAR	ACCRUED (UNEARNED) REVENUE 6/30/2024	REVENUE RECOGNIZED	EXPENDITURES	ACCRUED (UNEARNED) REVENUE 6/30/2025	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. Department of Education</b>											
<b>Passed through Pennsylvania Department of Education</b>											
Title I - Grants to Local Education Agencies Total ALN 84.010	I	84.010	042-25-1150	07/01/24 - 09/30/25	\$ 3,340,247	<u>\$ 3,340,247</u>	<u>\$ -</u>	<u>\$ 3,212,526</u>	<u>\$ 3,212,526</u>	<u>\$ (127,721)</u>	<u>\$ -</u>
						<u>3,340,247</u>	<u>-</u>	<u>3,212,526</u>	<u>3,212,526</u>	<u>(127,721)</u>	<u>-</u>
Title II - Improving Teacher Quality Total ALN 84.367	I	84.367	020-25-1150	07/01/24 - 09/30/25	228,242	<u>228,242</u>	<u>-</u>	<u>205,628</u>	<u>205,628</u>	<u>(22,614)</u>	<u>-</u>
						<u>228,242</u>	<u>-</u>	<u>205,628</u>	<u>205,628</u>	<u>(22,614)</u>	<u>-</u>
Title IV - Student Support and Academic Enrichment Total ALN 84.424	I	84.424	144-25-1150	07/01/24 - 09/30/25	221,824	<u>221,824</u>	<u>-</u>	<u>221,824</u>	<u>221,824</u>	<u>-</u>	<u>-</u>
						<u>221,824</u>	<u>-</u>	<u>221,824</u>	<u>221,824</u>	<u>-</u>	<u>-</u>
American Rescue Plan - Elementary and Secondary School Emergency Relief American Rescue Plan - Elementary and Secondary School Emergency Relief Fund: Homeless Children and Youth	I	84.425U	223-21-1150	03/13/20 - 09/30/24	21,973,613	1,598,080	1,172,898	425,182	425,182	-	-
COVID-19, American Rescue Plan - ARP ESSER Learning Loss	I	84.425W	181-21-2365	07/01/21 - 09/30/24	62,381	7,998	(16,244)	24,242	24,242	-	-
COVID-19, American Rescue Plan - ARP ESSER Afterschool	I	84.425U	225-21-1150	03/13/20 - 09/30/24	1,219,888	88,720	57,523	31,197	31,197	-	-
COVID-19, American Rescue Plan - ARP ESSER Summer	I	84.425U	225-21-1150	03/13/20 - 09/30/24	243,978	17,742	(93,763)	111,505	111,505	-	-
Total ALN 84.425						<u>1,730,284</u>	<u>1,124,850</u>	<u>605,434</u>	<u>605,434</u>	<u>-</u>	<u>-</u>
<b>Passed through Capital Area Intermediate Unit</b>											
Title III - Language Instruction for English Learners Total ALN 84.365	I	84.365	N/A	07/01/24 - 09/30/25	45,000	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>-</u>
						<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>-</u>
Individuals with Disabilities Education Act Part B	I	84.027	N/A	07/01/23 - 09/30/24	1,720,413	417,107	417,107	-	-	-	-
Individuals with Disabilities Education Act Part B Total ALN 84.027	I	84.027	N/A	07/01/24 - 09/30/25	1,486,971	<u>878,940</u>	<u>-</u>	<u>1,486,971</u>	<u>1,486,971</u>	<u>608,031</u>	<u>-</u>
						<u>1,296,047</u>	<u>417,107</u>	<u>1,486,971</u>	<u>1,486,971</u>	<u>608,031</u>	<u>-</u>
Individuals with Disabilities Education Act Preschool Total Special Education Cluster	I	84.173	N/A	07/01/24 - 09/30/25	660	<u>660</u>	<u>-</u>	<u>660</u>	<u>660</u>	<u>-</u>	<u>-</u>
						<u>1,296,707</u>	<u>417,107</u>	<u>1,487,631</u>	<u>1,487,631</u>	<u>608,031</u>	<u>-</u>
<b>Total U.S. Department of Education</b>						<u>6,862,304</u>	<u>1,541,957</u>	<u>5,778,043</u>	<u>5,778,043</u>	<u>457,696</u>	<u>-</u>
<b>TOTAL FEDERAL AWARDS</b>						<u>\$ 6,862,304</u>	<u>\$ 1,541,957</u>	<u>\$ 5,778,043</u>	<u>\$ 5,778,043</u>	<u>\$ 457,696</u>	<u>\$ -</u>

Source Code:  
I = Indirect Funding

See accompanying notes to the schedule of expenditures of federal awards.

REACH CYBER CHARTER SCHOOL

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A BASIS OF PRESENTATION

The schedule of expenditures of federal awards reflects federal expenditures for all individual grants which were active during the fiscal year.

NOTE B BASIS OF ACCOUNTING

All expenditures included in the schedule of expenditures of federal awards are presented on the basis that expenditures are reported to the respective federal grantor agencies. Accordingly, certain expenditures are recorded when the federal obligation is determined.

NOTE C INDIRECT COST

The School has not elected to use the 10% de minimis indirect cost rate allowed under Uniform Guidance. For the year ended June 30, 2025, there were no indirect costs included in the schedule of expenditures of federal awards.

## **SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

**REACH CYBER CHARTER SCHOOL**  
**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

**PART A – SUMMARY OF AUDITOR’S RESULTS**

*Financial Statements*

Type of auditor’s report issued [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified?        Yes   X   None reported
- Noncompliance material to financial statements noted?        Yes   X   No

*Federal Awards*

Internal control over major program:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified?        Yes   X   None reported

Type of auditor’s report issued on compliance for major program [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

       Yes   X   No

Identification of major program:

Assistance Listing Number  
  
84.010

Name of Federal Program or Cluster  
  
Title I - Grants to Local Education Agencies

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

       Yes   X   No

**REACH CYBER CHARTER SCHOOL**  
**SCHEDULE OF FINDINGS AND RECOMMENDATIONS (CONT'D)**

**PART B – FINDINGS RELATED TO FINANCIAL STATEMENTS**

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

**PART C – FINDINGS RELATED TO FEDERAL AWARDS**

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.



March 25, 2026

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

We have audited the financial statements of the governmental activities and the major fund of the Reach Cyber Charter School ("the School") as of and for the year ended June 30, 2025 and have issued our report thereon dated March 25, 2026. Professional standards require that we advise you of the following matters relating to the audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 24, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free from material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

To the Board of Trustees  
 Reach Cyber Charter School  
 page 2

Significant Risks Identified

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration.

We have identified the following significant risks and applied the following procedures:

Significant Risk Area	Procedures
Management override of internal controls as required by generally accepted auditing standards ("GAAS")	We incorporated unpredictability into our audit procedures, emphasized professional skepticism, obtained an understanding of the process and related controls over journal entries and other adjustments, tested journal entries and other adjustments, reviewed significant accounting estimates for evidence of management bias, and obtained an understanding of the entity's rationale for significant and unusual transactions.
Improper revenue recognition as required by GAAS	We confirmed with third parties certain revenues and receivables supplemented with other substantive testing and detailed predictive analytics based on non-financial data.

Qualitative Aspects of the Entity's Significant Accounting Practices

*Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the School is included in Note 2 to the financial statements. As described in Note 2 to the financial statements, during the year, the School changed its method of accounting for leasing by adopting Governmental Accounting Standards Board ("GASB") Statement No. 101, "Compensated Absences." No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

*Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are depreciation expense and the related accumulated depreciation and investment values.

- Management's estimate of depreciation expense and the related accumulated depreciation is based on the straight-line method of depreciation over the estimated useful lives of the assets.

To the Board of Trustees  
Reach Cyber Charter School  
page 3

- Management's estimate of investment values is based on unadjusted quoted market prices within active markets and on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

We evaluated the key factors and assumptions used to develop the above estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

#### Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the School's financial statements relate to debt and interest rate swap activity.

#### Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### Uncorrected and Corrected Misstatements

As part of our audit, we assisted management with the preparation of certain journal entries. The attached schedule summarizes the adjustments we assisted management with. Management has posted these adjustments, and they are included in the financial statements of the School.

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no such misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no such adjustments.

#### Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the School's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated March 25, 2026.

To the Board of Trustees  
Reach Cyber Charter School  
page 4

#### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the School’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the School’s auditor.

#### Restriction on Use

This information is intended solely for the information and use of the members of the Board of Trustees and management of the School, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

  
BARBACANE, THORNTON & COMPANY LLP

**REACH CYBER CHARTER SCHOOL  
ADJUSTING JOURNAL ENTRIES  
JUNE 30, 2025**

Entry	Account Name	Debit	Credit
1	PNC Checking Unassigned Fund Balance	231,007	231,007
	<i>To properly roll forward equity for FY25</i>		
2	Amortization - Right-of-use	401,467.00	
	Accumulated Amortization - Right-to-use - Building		401,467.00
	Operating Lease Liability - ST	431,653.00	
	Rentals		431,653.00
	Operating Lease Liability - ST		82,418.00
	Operating Lease Liability - LT	82,418.00	
	<i>To record/adjust for current year activity related to the GASB 87 leases</i>		
3	Subscription Asset	1,175,477.00	
	Subscription Liability - Long-term		1,175,477.00
	Prepaid Expense		24,191.00
	Other Purchased Professional and Technical services	24,191.00	
	Depreciation Expense - Subscription	670,834.00	
	Accumulated Depreciation Expense - Subscription		670,834.00
	Subscription Liability - Long-term	648,557.00	
	Interest expense	32,541.00	
	Other Purchased Professional and Technical services		3,590.00
	Supplies and Fees - Technology Related		677,508.00
	Subscription Liability - Long-term	625,218.00	
	Subscription Liability - Short-term		625,218.00
	<i>To record/adjust for current year activity related to the GASB 96</i>		
4	Other noncurrent liabilities	130,026.00	
	Refund of prior year expense		141,092.00
	Tuition to Approved Private Schools		51,550.00
	Student Transportation Services		114,332.00
	Other Purchased Professional Services	176,948.00	
	<i>To adjust accrued settlements as of June 30, 2025</i>		
5	Allowance for Uncollectible Accounts	108,545.00	
	Receipts from Other LEAs- Special Ed		50,188.00
	Receipts from Other LEAs		58,357.00
	<i>To adjust allowance for uncollectible accounts</i>		
6	Other Purchased Professional Educational Services	360.00	
	Accounts Payable		360.00
	<i>To adjust AP to actual as of June 30, 2025</i>		

**REACH CYBER CHARTER SCHOOL  
ADJUSTING JOURNAL ENTRIES  
JUNE 30, 2025**

Entry	Account Name	Debit	Credit
7	Receipts from Other LEAs - Special Ed	24,912.00	
	Receipts from Other LEAs	147,849.00	
	Pupil Funding Receivable		85,196.00
	Due to Other Governments		87,565.00
	<i>To adjust school district revenue to actual as of June 30, 2025</i>		
		4,912,003.00	4,912,003.00



March 25, 2026

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

In planning and performing our audit of the financial statements of the Reach Cyber Charter School ("the School") as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting ("internal control") as a basis for designing auditing procedures for the purpose of expressing our opinion 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated March 25, 2026 on the financial statements of the School. We will review the status of this comment during our next audit engagement. Our comment and recommendation, which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comment is summarized as follows:

#### STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

##### OLD OUTSTANDING CHECKS

During our prior year audit, we noted that the operating bank account reconciliations indicated that the School was reporting several old outstanding (uncleared) checks each month. Some of the checks are dated as far back as February 2022. This condition occurred because the School does not have a written policy or procedure to address appropriate bank reconciliation procedures and proper follow up procedures regarding old/invalid outstanding deposits and old outstanding checks.

##### Recommendation

We recommended that the School implement a formal policy addressing the treatment of stale or long-outstanding checks. This policy should require management to periodically review outstanding checks and take appropriate action, including contacting vendors to determine whether checks should be

To the Board of Trustees  
Reach Cyber Charter School  
page 2

reissued or voided. Checks that remain unclaimed beyond the applicable dormancy period should be remitted to the state in accordance with state escheat laws.

Status

During our current year audit, we noted the School still had old outstanding checks on their bank reconciliation. This recommendation remains applicable.

CURRENT YEAR RECOMMENDATIONS

BANK RECONCILIATION DISCREPANCY

During our current year audit, we noted a discrepancy between the book balance per the operating bank account reconciliation and the general ledger. This condition occurred because the School does not have formal written policies or procedures governing the preparation, review, and timely investigation and resolution of reconciling items and variances identified during the bank reconciliation process. As a result, differences between the reconciliation and the general ledger were not identified and resolved promptly.

Recommendation

We recommend that the School implement stronger internal controls over the reconciliation process to ensure that account reconciliations consistently tie to the general ledger. Management should prepare reconciliations on a monthly basis, investigate and resolve any variances in a timely manner, and maintain adequate supporting documentation for all reconciling items.

We believe that the implementation of these recommendations will provide the School with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of management, the Board of Trustees, and others within the School, and is not intended to be and should not be used by anyone other than these specified parties.

*Barbacane, Thornton & Company LLP*  
BARBACANE, THORNTON & COMPANY LLP

# Coversheet

## Approval of the Minutes from the February 2026 Board meeting

**Section:** V. Consent Items  
**Item:** B. Approval of the Minutes from the February 2026 Board meeting  
**Purpose:**  
**Submitted by:**  
**Related Material:** 2026\_02\_18\_board\_meeting\_minutes (1).pdf

DRAFT



## Reach Cyber Charter School Board of Trustees

### Minutes

#### Reach Cyber Charter School - Board Meeting

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##### **Date and Time**

Wednesday February 18, 2026 at 9:00 AM

##### **Location**

1826 Good Hope Road  
Enola, PA 17025

A zoom link will be posted on this page on the day of the board meeting for those attending virtually.

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##### **Trustees Present**

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

##### **Trustees Absent**

*None*

##### **Guests Present**

Alex Lewis (remote), Alicia Swope, Andy Gribbin, Brandie Karpew, Brandy Harmon (remote), Christin Capuano (remote), Cody Smith, Danielle Leibig, Danielle Marsicano (remote), Doug Miedel (remote), Gregory McCurdy, JD Smith, Jackie Hershey (remote), Jane Swan, Jessica Rice (remote), Jessical Hinkernell (remote), Josh Hicks (remote), Karen Yeselavage, Kelly McConnell, Lisa Blickley (remote), Michael Garman, Nate Laird, Nora Rotz (remote), Patricia Hennessy (remote), Rachel Graver, Stephanie Lane

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## I. Opening Items

### A. Roll Call

### B. Call the Meeting to Order

David Taylor, Board President, called the meeting of the Reach Cyber Charter School Board of Trustees to order on Wednesday, February 18, 2026 at 9:00AM.

## II. Public Comment

### A. Comments from the Public

There were no comments from the public at this time.

## III. Routine Business

### A. Approval of the Agenda

Mr. Taylor asked the board to review the agenda distributed prior to the meeting and asked if any changes were needed.

No changes were made at this time.

Anthony Alexander made a motion to approve the agenda from Wednesday, February 18, 2026.

Marcella Arline seconded the motion.

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

## IV. Oral Reports

### A. CEO Report

Jane Swan, CEO, presented an overview of the school's current enrollment, highlighting overall trends and patterns observed across the student population. She provided context on how enrollment has evolved over time and discussed factors influencing these trends. Ms. Swan reported that current enrollment stands at 5,878 students.

### B. Human Resources Update

Michael Garman, Director of Human Resources, presented an overview of current staffing levels to the Board. He reported an authorized staffing complement of 886 positions, with 859 employees currently on staff.

Mr. Garman also reviewed the Human Resources Committee's Strategic Objectives and meeting schedule. He noted that the committee met on January 16, 2026, and February

6, 2026. At the February meeting, the committee formally voted to approve both the strategic objectives and the committee meeting schedule.

### C. Financial Report

Karen Yeselavage, Chief Financial Officer, reviewed the school's financial statements with the Board. She presented the revenue and expense statement, highlighting variances and changes since the prior month's report. Ms. Yeselavage also reviewed the school's balance sheet and discussed the current financial forecast.

## V. Consent Items

### A. Approval of Consent Items

Mr. Taylor requested that the board members review the items listed under the Consent Items.

- A. Approval of the Minutes from the January 21, 2026 Board Meeting
- B. Approval of Staffing Report
- C. Approval to Purchase Additional Laptops
- D. Approval to Purchase Additional Canon Printers
- E. Approval to Purchase Additional Headsets
- F. Approval to Purchase Additional Mice for Laptops
- G. Approval to Purchase STEM Kits for 26/27 School Year
- H. Approval to Purchase Cosmetology Kits for 26/27 School Year
- I. Approval to Purchase Art Kits for 26/27 School Year
- J. Approval to Purchase Books & Novels Curriculum for 26/27 School Year
- K. Approval to Purchase Music Kits for 26/27 School Year
- L. Approval to Purchase Occupational Kits for 26/27 School Year
- M. Approval to Purchase Physical Computing Kits for 26/27 School Year

Anthony Alexander made a motion to approve the Consent Items and the minutes from Reach Cyber Charter School Board Meeting on January 21, 2026.

Gail Hawkins Bush seconded the motion.

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

## VI. Action Items

### A. Approval of AI Policy

Andy Gribbin, Director of Teaching and Learning, shared information about the New Reach AI Schoolwide Policy which outlines guidelines for the careful, limited use of generative AI tools, emphasizing data privacy, regulatory compliance, approved-tool vetting, and ongoing training for staff and students.

Paul Donecker made a motion to approval the new AI Policy.

Anthony Alexander seconded the motion.

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

#### **B. Approval of MOU with Community College of Philadelphia**

Cody Smith requested approval of the MOU with Community College of Philadelphia for dual enrollment.

Marcella Arline made a motion to approve the MOU with Community College of Philadelphia.

Paul Donecker seconded the motion.

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

### **VII. Information Items**

#### **A. Government Affairs Update**

Jessica Hickernell provided a brief overview of current state budget activity. She reported that Governor Shapiro's February 3 budget address included a proposed reduction in funding for cyber charter schools. Ms. Hickernell noted that legislative budget hearings with the Pennsylvania House and Senate are scheduled for **February 23**, with a follow-up meeting with the Pennsylvania Department of Education planned for **March 3, 2026**.

#### **B. Outreach Update**

Brandie Karpew, Director of Outreach, along with the Manager of School Community, Manager of Communications, and Manager of External Outreach, provided an update on current outreach activities. The team discussed the progress of ongoing initiatives and highlighted key areas of focus across their respective roles. The Outreach Team also shared analytics related to the transition of social media management in house, the Muster advocacy campaign software, and recent grassroots marketing and community engagement efforts.

#### **C. CSI Update**

Kelley McConnell, Chief Academic Officer, provided an update on our CSI goals indicating that we have met all of our goals at midyear, being the first time in 10 years to do so.

### **VIII. Executive Session**

#### **A. Executive Session**

The Board entered into an Executive Session at 10:03 AM.

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, Marcella Arline, Ralph Woodard, Anthony Alexander, Gail Hawkins Bush, Leigh Anne Kramer, and Matt Ryan. Guests present at the request of the Board were: Jane Swan, Rachel Graver, Kelley McConnell, Karen Yeselavage, Mike Garman, and Pat Hennessey.

The Board returned to regular session at 10:44 AM.

## **IX. 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 10:46 AM.

Respectfully Submitted,  
Brandie Karpew

# Coversheet

Approval of the Minutes from the March 2026 board meeting.

**Section:** V. Consent Items  
**Item:** C. Approval of the Minutes from the March 2026 board meeting.  
**Purpose:**  
**Submitted by:**  
**Related Material:** 2026\_03\_18\_board\_meeting\_minutes (1).pdf

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# Reach Cyber Charter School Board of Trustees

## Minutes

### Reach Cyber Charter School - Board Meeting

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#### Date and Time

Wednesday March 18, 2026 at 9:00 PM

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#### Trustees Present

Anthony Alexander (remote), David Taylor (remote), Leigh Kraemer-Naser (remote), Marcella Arline (remote), Matthew Ryan (remote), Paul Donecker (remote), Ralph Woodard (remote)

#### Trustees Absent

Gail Hawkins Bush

#### Guests Present

Alex Lewis (remote), Alicia Swope, Andy Gribbin, Brandie Karpew, Cody Smith, Danielle Leibig, Danielle Marsicano (remote), Gregory McCurdy, JD Smith, Jackie Hershey (remote), Jane Swan, Josh Hicks (remote), Karen Yeselavage, Kelly McConnell, Michael Garman, Nate Laird, Rachel Graver, Stephanie Lane

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### I. Opening Items

#### A. Roll Call

#### B. Call the Meeting to Order

David Taylor, Board President, called the meeting of the Reach Cyber Charter School Board of Trustees to order on Wednesday, March 18, 2026 at 9:05AM.

### II. Public Comment

#### A.

### Comments from the Public

There were no comments from the public at this time.

### III. Routine Business

#### A. Approval of the Agenda

David Taylor, Board President, asked the board to review the agenda distributed prior to the meeting and asked if any changes were needed.

Jane Swan, CEO, asked that the Approval to Purchase Career Kits be added as Action Item D.

Anthony Alexander made a motion to approval the agenda for Wednesday, March 18, 2026.

Matthew Ryan seconded the motion.

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

### IV. Action Items

#### A. Approval to Purchase STEM Kits for 26/27 School Year

The group reviewed and talked through purchasing STEM kits for the 2026-2027 school year.

Anthony Alexander made a motion to to approve the purchase of STEMS kits for the 26/27 School Year.

Marcella Arline seconded the motion.

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

#### B. Approval of Purchase of Vet Science Kits for 26/27 School Year

There was a discussion regarding the purchase of Veterinary Science kits for the 2026-2027 school year.

Anthony Alexander made a motion to approve the purchase of Vet Science Kits for 26/27 School Year.

Marcella Arline seconded the motion.

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

#### C. Approval to Purchase Cosmetology Kits for 26/27 School Year

Anthony Alexander made a motion to approve the purchase of the Cosmetology Kits for 26/27 School Year.

Matthew Ryan seconded the motion.

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

A discussion was held concerning the proposed procurement of Cosmetology Kits for the 2026-2027 school year.

Anthony Alexander made a motion to approve the purchase of the Career Kits for 26/27 School Year.

Marcella Arline seconded the motion.

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

#### **D. Approval to Purchase Career Kits for 26/27 School Year**

The Board considered the purchase of the Career Kits for the 2026-2027 school year.

Anthony Alexander made a motion to approve the purchase of Career Kits.

Marcella Arline seconded the motion.

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

### **V. Closing Items**

#### **A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approve, the meeting was adjourned at 9:11AM.

# Coversheet

## Approval of January 2026 Finance Committee Meeting Minutes

**Section:** V. Consent Items  
**Item:** D. Approval of January 2026 Finance Committee Meeting Minutes  
**Purpose:**  
**Submitted by:**  
**Related Material:** 20260120 Reach Finance Committee Minutes.docx



# Reach Cyber Charter School Board of Trustees

## Minutes

### Reach Cyber Charter School - Finance Committee

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#### **Date and Time**

Tuesday January 20, 2026 at 1:00 PM

#### **Location**

1826 Good Hope Road  
Enola, PA 17025

#### **Trustees Present**

Matthew Ryan (remote), Ralph Woodard (remote)

#### **Trustees Absent**

Marcella Arline

#### **Guests Present**

Jane Swan, Rachel Graver, Karen Yeselavage, Lisa Blickley, Michael Garman

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A regular meeting of the Reach Cyber Charter School (the School) Finance Committee of the Board of Directors (the Committee) convened at 1:00 pm, on January 26, 2026, at the School's executive conference room. Matthew Ryan presided as meeting Chairman.

In advance of the meeting, materials were furnished to the Committee, copies of which will be placed in the Committee's file.

A quorum being present, the Chairman called the meeting to order.

Michael Garman and Lisa Blickley presented the School's 2026 Open Enrollment Summary, highlighting actual open enrollment elections compared to the planned enrollment estimates. Michael and Lisa then departed the meeting.

Next, Karen Yeselavage, Jane Swan and Rachel Graver presented the estimated changes to the 2025-2026 revenues and expense reduction opportunities for this year and future years. Management will build a full 2025-2026 financial forecast and an updated reserve fund proposal to review with the Committee prior to presentation to the Board.

Management will have PNC Bank provide a review of the School's financial portfolio at a future Committee meeting.

There being no further business, the Committee adjourned.

Respectfully Submitted,  
Matthew Ryan

# Coversheet

## Approval of February 2026 Finance Committee Meeting Minutes

**Section:** V. Consent Items  
**Item:** E. Approval of February 2026 Finance Committee Meeting Minutes  
**Purpose:**  
**Submitted by:**  
**Related Material:** 20260217 Reach Finance Committee Minutes.docx



# Reach Cyber Charter School Board of Trustees

## Minutes

### Reach Cyber Charter School - Finance Committee

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#### **Date and Time**

Tuesday February 17, 2026 at 1:00 PM

#### **Location**

1826 Good Hope Road  
Enola, PA 17025

#### **Trustees Present**

Matthew Ryan (remote), Marcella Arline (remote), Ralph Woodard (remote)

#### **Trustees Absent**

None

#### **Guests Present**

Jane Swan, Rachel Graver, Karen Yeselavage

---

A regular meeting of the Reach Cyber Charter School (the School) Finance Committee of the Board of Directors (the Committee) convened at 1:00 pm, on February 17, 2026, at the School's executive conference room. Matthew Ryan presided as meeting Chairman.

In advance of the meeting, materials were furnished to the Committee, copies of which will be placed in the Committee's file.

A quorum being present, the Chairman called the meeting to order.

Karen Yeselavage presented the January 2026 School treasurer report and building reserve report. Next, Karen, Jane Swan and Rachel Graver presented an initial draft of the estimated changes to the 2025-2026 revenues and expenses for this year. Not all school districts have filed their revised tuition rates, so revenues in the forecast are still based on estimates. As school districts file their rates, Management will continue to revise the 2025-2026 financial forecast and an updated reserve fund proposal to review with the Committee prior to presentation to the Board.

The Committee discussed and agreed to document the Committee's strategic objectives guiding its oversight and recurring meeting agenda. The Chairman will facilitate assembling this document for review at a future Committee meeting.

Also at a future Committee meeting, Management will have a presentation on setting up a school foundation, and Management will have PNC Bank provide a review of the School's financial portfolio.

There being no further business, the Committee adjourned.

Respectfully Submitted,  
Matthew Ryan

# Coversheet

## Approval of March 2026 Finance Committee Meeting Minutes

**Section:** V. Consent Items  
**Item:** F. Approval of March 2026 Finance Committee Meeting Minutes  
**Purpose:**  
**Submitted by:**  
**Related Material:** 20260316 Reach Finance Committee Minutes.docx



# Reach Cyber Charter School Board of Trustees

## Minutes

### Reach Cyber Charter School - Finance Committee

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#### **Date and Time**

Tuesday March 16, 2026 at 1:00 PM

#### **Location**

1826 Good Hope Road  
Enola, PA 17025

#### **Trustees Present**

Matthew Ryan (remote), Marcella Arline (remote), Ralph Woodard (remote)

#### **Trustees Absent**

None

#### **Management Present**

Jane Swan, Rachel Graver (remote), Karen Yeselavage (remote)

#### **Guests Present**

Scott Cantor and Mark Yasenchak (PNC Capital Advisors, remote)

---

A regular meeting of the Reach Cyber Charter School (the School) Finance Committee of the Board of Trustees (the Committee) convened at 1:00 pm, on March 16, 2026, at the School's executive conference room. Matthew Ryan presided as meeting Chairman.

Meeting materials were furnished to the Committee, copies of which will be placed in

the Committee's file.

A quorum being present, the Chairman called the meeting to order.

Karen Yeselavage introduced Scott Cantor and Mark Yasenchak of PNC Capital Advisors. Scott and Mark presented an overview of PNC Capital Advisors and their approach to liquidity objectives. Mark reviewed Reach's reserve/money market portfolio holdings and Reach's investment portfolio by account performance, account characteristics, sector allocation, quality allocation and duration distribution. Mark explained the controls PNC Capital Advisors uses to ensure that Reach's portfolio stays in compliance with PA Act 10 of 2016, and he asserted that Reach's portfolio is in compliance with the act. At the conclusion of the PNC Capital Advisors presentation, Scott and Mark departed the meeting.

Next, Karen provided an update on Reach's annual audit report. Previously, the Finance Committee provided oversight for this report. Effective for this year's report, the Chair of Reach's Audit Committee will have oversight. Karen will coordinate for the external auditors to meet with Ralph Woodard, Chair of Reach's Audit Committee.

Next, Karen provided the status of district tuition payments, outlining strategies for delinquent accounts to ensure stable cash flow for the fiscal year.

Matthew has circulated a draft document for the Committee's strategic objectives guiding its oversight and recurring meeting agenda. He will facilitate assembling comments and feedback for review at a future Committee meeting.

Also at a future Committee meeting, Management will have a presentation on setting up a school foundation.

There being no further business, the Committee adjourned.

Respectfully Submitted,

Matthew Ryan

# Coversheet

## Approval of January 2026 Human Resources Committee Meeting Minutes

**Section:** V. Consent Items  
**Item:** G. Approval of January 2026 Human Resources Committee Meeting  
Minutes  
**Purpose:**  
**Submitted by:**  
**Related Material:** HR\_Committee-Minutes-January 2026.pdf



Reach Cyber Charter School  
1826 Good Hope Road  
Enola, PA 17025  
(717) 704-8437  
reachcyber.org

**Reach Cyber Charter School  
Board of Trustees – Human Resources (HR) Committee  
Meeting Minutes**

**1. Call to Order**

Marcella Arline called the HR Committee meeting to order at 3:00 PM on Friday, January 16, 2026.

**2. Attendance**

- **Committee Members Present:**
  - Marcella Arline - Board of Trustees Member (HR Committee Chairperson)
  - Leigh Anne Kraemer-Naser - Board of Trustees Member
  - Jane Swan – Chief Executive Officer
  - Mike Garman – Director of Human Resources
  
- **Committee Members Absent:**
  - Anthony Alexander – Board of Trustees Member

**3. Summary of Discussion**

- This meeting served as the first gathering of the new HR Committee. The group reviewed the overall purpose of the committee, expectations for meeting frequency, and the broader HR-related priorities that will support the school’s mission, operations, and compliance responsibilities.
- Members talked through the “why” behind forming the committee. The shared understanding is that the committee provides advisory oversight on HR-related matters but does not make day-to-day school operations decisions.
- The committee confirmed that it functions at an advisory capacity unless given specific authorization by the full Board. Final decisions on employment, compensation, and policy remain with the Board of Trustees.
- The committee reviewed a draft list of ten proposed strategic objectives presented by Marcella. Members agreed to review these further and plan to finalize them at the next meeting. A draft copy is attached.
- The group agreed to hold monthly meetings for now, with the option of adjusting the schedule later. Mike Garman will prepare a draft schedule of committee meetings for discussion at the next meeting. A draft of the meeting schedule is attached.
- The next meeting is scheduled for Friday, February 6, 2026, at 1:00 PM via Zoom.

**5. Board Motions, Recommendations, and Actions**

- No Board motions, recommendations, or actions resulted from this inaugural meeting.



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**6. Action Items and Follow-Up**

Action Item	Responsible Party	Target Date
Draft HR Committee Strategic Objectives	Mike Garman	1/30/2026
Draft HR Committee Schedule of Meetings	Mike Garman	1/30/2026
Draft Meeting Minutes	Mike Garman	1/30/2026

**7. Items to Be Reported to the Full Board**

Because this was the committee’s first meeting and its strategic objectives are still being finalized, there are no items to bring to the Board at this time. The committee plans to provide its first report at the February 18, 2026, Board of Trustees meeting.

**8. Compliance Statement**

The committee confirms that discussions were conducted in alignment with applicable employment laws, the school’s charter, Board policies, and PDE requirements. No actions were taken outside the committee’s delegated authority.

**9. Adjournment**

The meeting adjourned at 3:30 PM.

**10. Certification of Minutes**

Submitted by:  
 Michael Garman  
 Director of Human Resources  
 January 28, 2026

**Attachments**

1. HR Committee Strategic Objectives
2. Draft Schedule of Committee Meetings

# Coversheet

## Approval of February 2026 Human Resources Committee Meeting Minutes

**Section:** V. Consent Items  
**Item:** H. Approval of February 2026 Human Resources Committee Meeting  
Minutes  
**Purpose:**  
**Submitted by:**  
**Related Material:** HR\_Committee-Minutes-February 2026.pdf



Reach Cyber Charter School  
1826 Good Hope Road  
Enola, PA 17025  
(717) 704-8437  
reachcyber.org

**Reach Cyber Charter School  
Board of Trustees – Human Resources (HR) Committee  
Meeting Minutes**

**1. Call to Order**

Marcella Arline called the HR Committee meeting to order at 1:00 PM on Friday, February 6, 2026.

**2. Attendance**

• **Committee Members Present:**

- Marcella Arline - Board of Trustees Member (HR Committee Chairperson)
- Leigh Anne Kraemer-Naser - Board of Trustees Member
- Anthony Alexander – Board of Trustees Member
- Jane Swan – Chief Executive Officer
- Mike Garman – Director of Human Resources

• **Committee Members Absent:** None

**3. Review/Approval of Prior Meeting Minutes**

The Committee approved the January meeting minutes after a motion by Jane Swan and seconded by Leigh Anne Kraemer-Naser.

**4. Review/Approval of Committee Strategic Objectives**

Marcella Arline led a discussion of the final draft of committee’s strategic objectives. Mike Garman explained that the objectives were categorized into recurring topics for committee oversight and ongoing topics for committee oversight. Under each objective were committee activities to provide oversight in alignment with each objective. The committee approved the strategic objectives after a motion by Jane Swan and seconded by Anthony Alexander.

**5. Review/Approval Committee Schedule**

Mike Garman reviewed the final draft of the HR Committee meeting schedule for calendar year 2025. After minor adjustments to dates and times, the Committee approved the meeting schedule after a motion by Jane Swan and seconded by Anthony Alexander.

**6. Discuss HR Dashboard**

Mike Garman proposed including a recurring dashboard of HR metrics for review at each Committee meeting. The Committee is in favor of adding this as a recurring topic for committee meetings. Marcella Arline requested Mike Garman propose to the Committee a recommendation on the number and type of metrics for the Committee’s review at the March meeting.



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**7. Items for Board Consideration**

The Committee will submit the approved HR Committee strategic objectives and meeting schedule to the Board of Trustees at the February 18, 2026, board meeting. Mike Garman will review the documents as part of the HR report.

**8. Action Items and Next Steps**

Action Item	Responsible Party	Target Date
Add Strategic Objectives to Board Agenda & Packet	Mike Garman	2/11/2026
Add Committee Meeting Schedule to Board Agenda & Packet	Mike Garman	1/30/2026
Draft recurring HR Dashboard for Committee Review	Mike Garman	3/13/2026

**9. Compliance Statement**

The committee confirms that discussions were conducted in alignment with applicable employment laws, the school’s charter, Board policies, and PDE requirements. No actions were taken outside the committee’s delegated authority.

**10. Adjournment**

With no other business, Marcella adjourned the meeting at 1:26 PM

**Certification of Minutes**

Submitted by:  
 Michael Garman  
 Director of Human Resources  
 February 9, 2026

# Coversheet

## Approval to Renew the Statement of Work with GDC IT

**Section:** V. Consent Items  
**Item:** I. Approval to Renew the Statement of Work with GDC IT  
**Purpose:**  
**Submitted by:**  
**Related Material:**  
Reach Cyber Charter School\_Generic Document\_20260313007\_signed.pdf



**STATEMENT OF WORK**

**FOR**

**REACH CYBER CHARTER SCHOOL**

750 East Park Drive, Suite 204  
Harrisburg, PA 17111  
(844) 227-0920 Phone

**TO PROVIDE**

**LEVEL 1 SERVICE DESK SUPPORT**

**PERFORMED BY:**

**Global Data Consultants, LLC**

1144 Kennebec Drive  
Chambersburg, PA 17201  
(717) 262-2080 Phone  
(717) 262-2082 Fax

***Effective Date: 3/13/2026***

**SOW #: 20260313007**

## Statement of Work for Information Technology Services

### 1. SCOPE OF SERVICES

This section describes the Services that Global Data Consultants, LLC (“GDC”) will provide to Reach Cyber Charter School (hereinafter referred to as “Customer”) under the terms of the GDC Information Technology Services Agreement (“ITSA”) and this Statement of Work (“SOW”).

#### 1.1 Availability (Subject to Change)

Normal Business Hours - 7:00 a.m. to 7:00 p.m., Monday through Friday excluding weekends and designated holidays according to Customer and GDC's holiday schedules. Service Level Agreements will not be applicable during designated holidays. All times are Eastern Standard Time. Summer school will cover 7:00 a.m. to 5:00 p.m. Monday through Friday.

#### 1.2 Key GDC and Customer Personnel

GDC and Customer will provide a single point of contact for all communications involving the services provided within this SOW. This is meant to streamline interactions and ensure that information flow is consistent between GDC and the Customer. In order to scale to support demands and forecasted volumes, GDC will periodically request to have new accounts provisioned on Customer systems in order to onboard analysts for support purposes. Turnaround time of more than 10 business days may impact GDC's ability to deliver services. GDC will notify the Customer as soon as possible when an account may be removed from Customer systems.

#### 1.3 Service and Knowledge Management Tools

To deliver Support Services, GDC will utilize all tools and applications as authorized and deemed necessary by the Customer throughout the duration of this engagement. GDC will utilize Customer's ITSM tool and other support solutions throughout the duration of this engagement.

#### 1.4 Call Management System

GDC utilizes a fault tolerant ACD call management system that permits configurable skills-based routing. Customer will direct relevant Support calls from an option on their voice system to a predefined GDC phone number.

#### 1.5 Network Connectivity

GDC and Customer will use a mutually agreed upon method to provide GDC agents with network access.

#### 1.6 Quality Assurance

As part of GDC's standard quality assurance practices, all inbound support service calls may be monitored or recorded. GDC, as part of its commitment to continuous process improvement and analyst career development, will conduct QA on a percentage of escalated tickets to identify trends, provide feedback to the Customer for knowledgebase and procedural enhancements, and provide coaching and mentoring to support analysts.

#### 1.7 Knowledge Management

GDC will maintain an internal portal specifically for communicating and exchanging information about the policies and procedures for training purposes and for supporting the Customer. Knowledge Management, including the creation, generation, maintenance, and removal of any knowledgebase articles will be the responsibility of the Customer, with suggestions and feedback provided by GDC as needed.

### 1.8 Communication Channels for Handling Incidents/Requests

GDC will provide multiple communication channels to the Customer for receiving end-user support calls. The types of communication channels are:

**Telephone** – When an end-user encounters a problem or has a request for computing services and support, they will dial a Customer provided telephone number to reach GDC’s Service Desk utilizing the call management system described in section 1.4.

**Virtual Hold** – GDC’s call management system provides a virtual hold functionality that allows users to input their phone number for a callback if all analysts are busy. The call system will then call the user back on the number provided when the next analyst is available.

**Self-Submittal** – A student or teacher can create a ticket themselves through a Self-Service Portal (if/when available).

**Email** – When a student or teacher encounters an issue or has a request for support, they can send a message to a specific email address. This email address can be either, 1) forwarded to a GDC-provided email address that will be used solely for the purpose of providing services to Customer, or 2) accessed directly by a GDC Service Desk agent via remote control software or Terminal Server.

### 1.9 Service Level Goals

GDC and Customer will meet regularly to discuss call reports and work collaboratively to ensure that all service delivery goals are being met. The Service Level Agreements (SLAs) for this term are as follows:

- Average Speed of Answer (ASA): < 60 seconds
- Abandonment Rate: < 10%

*(Note: SLAs apply only to normal business hours and are subject to the contact volume caps outlined in Section 3. Furthermore, formal SLA metrics are suspended and converted to a "best effort" support model during the designated Back-to-School Surge Period, as detailed in Section 3.2.)*

### 1.10 Incident Escalation

The Customer Service Desk will field many calls where the agent must quickly assess the severity of the problem by asking the Customer pertinent questions related to the issue(s) they are having. If the issue is one which cannot be solved by the Customer Service Desk agent due to access privileges and/or other standard operating procedures, the agent must have a well-defined and established flow for whom it is they should contact via phone, email, etc. and how to correctly route the incident ticket to the correct subject matter expert(s).

### 1.11 Reporting

GDC recognizes that reporting is an integral component of a successfully managed Customer Service Desk operation. Reporting provides the necessary information, in summary or detail format, to management enabling them to effectively plan, control, and execute sound decisions. Through the experience of providing Service Desk services to other medium to large organizations, GDC has developed many customized reports driven from the data collected from the phone system and incident management tool. These reports can be run daily, weekly, monthly, etc. For ease of access, reports can be delivered to the Customer’s management via email.

The Customer/Contractor will provide all non-call volume reports (for digital communications) or provide GDC with ability to pull this information from Customer systems in order to track non-call support volumes.

Additional reports may be provided upon mutual agreement by both parties including any reports generated from systems owned by the Customer or Contractor.

The following scheduled, predefined reports will be provided:

**1.11.1. Call-Based Reports**

1. Total calls by Day
2. Calls Abandoned
3. % Calls Abandoned
4. Average Speed to Answer

**1.11.2. Meetings**

GDC will be available to meet with the Customer representative(s) as requested by the Customer. Meeting locations will be mutually determined. This requirement may include the establishment of regularly scheduled meetings on a recurring basis.

**1.12 Service Level Exemptions**

Service delivery may be compromised during high-volume periods as a result of Customer system outages, unexpected enrollment surges, or major system updates. To protect the integrity of the support model, the SLAs outlined in Section 1.9 shall be temporarily suspended, and support will shift to a "best effort" basis, during any of the following circumstances:

- Customer system outages, degraded application performance, or vendor-related downtime;
- Planned or unplanned systems maintenance and upgrades;
- Unforecasted call volume spikes resulting from sudden enrollment shifts, policy changes, or internal Customer communications;
- Force Majeure events, including but not limited to severe weather, widespread internet/telecommunication disruptions, natural disasters, or other acts beyond GDC's reasonable control.

GDC will have the ability to post front-end phone messages communicating any ongoing or upcoming outages or maintenance that may affect service delivery. The Customer agrees to communicate both planned and unplanned service interruptions, outages, and maintenance to its user base in a timely manner.

**2. CONTRACT TERM**

The contract term is for **12 months** with commencement on **July 1, 2026**. The contract term can be extended with mutual agreement of services provided and updated pricing. This SOW expires upon completion of our responsibilities; any extensions will need to be mutually agreed upon by both parties.

**3. CHARGES**

GDC is providing a smoothed flat-rate pricing model designed to provide budget consistency throughout the calendar year while accommodating the operational costs of seasonal volume spikes.

**3.1 Monthly Base Fee and Overage Structure**

Service – 1 Year Agreement	Monthly Fee
Minimum monthly fee (fixed price for up to 1,200 contacts per month)	<b>\$33,000</b>
Overage Fee (for all contacts handled in excess of the monthly transaction cap)	<b>\$25/contact</b>

\*Example 1.) Customer’s volume in a given month equals 1,200 contacts. The fee for this month equals \$33,000.

\*\*Example 2.) Customer’s volume in a given month equals 1,250 contacts. The fee for this month equals \$34,250 (based on the addition of a \$1,250 transactional fee (50 contacts x \$25) to the minimum monthly fee of \$33,000.

**3.2 Back-to-School Surge Amnesty**

To accommodate the forecasted high-volume periods associated with the new academic school year hardware deployments and student onboarding, GDC has amortized the cost of seasonal surge staffing ("Readiness Project") into the Monthly Base Fee.

As a result, overage fees shall be entirely waived during the designated Surge Period of September 1 through October 31 of each contract year. During this two-month period, unlimited contact volume is included in the Monthly Base Fee without incurring the \$25.00 per contact overage penalty.

SLAs outlined in Section 1.9 shall be suspended during this two-month Surge Period. All support contacts during this window will be handled on a "best effort" basis, ensuring that GDC maximizes throughput while managing the unforecasted volume spikes typical of the school start period.

Invoicing for services will occur monthly.

**Agreed to:**

**Reach Cyber Charter School**

**Agreed to:**

**Global Data Consultants, LLC**



3/23/26



03/23/2026

**Nate Laird**

**Date**

**Dan Logan**

**Date**

This SOW is valid for 30 days from the Effective Date unless both parties mutually agree to extend the acceptance period.

# Coversheet

## Approval of Contract Renewal with FlexPoint Virtual School

**Section:** V. Consent Items  
**Item:** J. Approval of Contract Renewal with FlexPoint Virtual School  
**Purpose:**  
**Submitted by:**  
**Related Material:** Reach Cyber Charter School - Renewal - June 2026 - Q-03875.pdf



FlexPoint® is a registered trademark of Florida Virtual School.

# QUOTE

This is not an invoice

**Florida Virtual School**  
5422 Carrier Drive, Suite 201  
Orlando, Florida 32819

**Prepared by:**  
Nicole Pyles  
npyles@flexpointeducation.com  
(689) 323-8162

**Created Date:** 04/06/2026  
**Expiration Date:** 06/30/2026  
**Quote Number:** Q-03875

**Remit To:**  
Florida Virtual School  
P.O. Box 737413  
Dallas, TX 75373-7413

**Prepared for:**  
Andy Gribbin  
agribbin@reachcyber.org  
(717) 219-9383

**Customer Information:**  
Reach Cyber Charter School  
750 East Park Drive  
Harrisburg, Pennsylvania 17111

Product	Quantity	Unit Price	Total Price	Line Description
Client Hosted Per Student License	6,500	\$172.95	\$1,124,175.00	

<b>Grand Total</b>	<b>\$1,124,175.00</b>
--------------------	-----------------------

Please make Purchase Order out to Florida Virtual School and send to [billing@flexpointeducation.com](mailto:billing@flexpointeducation.com).

**IMPORTANT: Customer agrees to be bound by the terms detailed in this quote and by the Terms and Conditions for Use of Florida Virtual School Licensed Product(s), a copy of which can be found at <https://www.flexpointeducation.com/termsandconditions>. No additional terms shall apply, including but not limited to any set forth in Customer’s purchase order, unless Customer and Florida Virtual School have executed a written agreement.**



**QUOTE**  
This is not an invoice

## Payment/Pricing Information

Pricing is exclusive of any applicable sales, use or other similar taxes or duties.

Please make Purchase Order out to Florida Virtual School and send to [billing@flexpointeducation.com](mailto:billing@flexpointeducation.com). If paying via another method, please contact your FlexPoint representative for an invoice.

Customer is deemed to have accepted this quote and the Terms and Conditions for Use of Florida Virtual School Licensed Product(s) upon Florida Virtual School's receipt and acceptance of Customer's Purchase Order and/or payment.

## License Terms

### Type of License:

- **Per Student:** Under the Student license, a student is defined as a unique user ID enrolled in an active status in one or more courses for 14 days or that has completed at least 15% of a course, whichever occurs first. If a student is no longer actively enrolled in FlexPoint courses before the renewable term expires, the license cannot be re-used to provide access to another student.

### Terms and Restrictions:

- Course materials are NOT included in the course licensing costs and will need to be purchased separately. Please see *Exhibit: External Course Materials* for a list of applicable materials and associated costs if purchased from Florida Virtual School.
- Instruction provided by customer.
- eTeacher's Guides are included. (\*Guides may not be available for all courses)
- Courses may be modified and/or customized by customer.
- Course Customization: Course customization may be defined as, but is not limited in definition to, the combining of course content from two or more FlexPoint or FlexPoint-provided courses. Combination of two or more FlexPoint courses or FlexPoint-provided course content is not allowed in a per enrollment license. Third-party course content provided by FlexPoint, including but not limited to Mawi Learning courses, etc., may not be customized or used in other course customizations. Please contact your FlexPoint representative for more information about possible course customization fees and a list of third-party courses before creating or enrolling students in customized course content.
- **Overages ("Additional Usage"):** Customer is financially responsible for overages. An overage is any enrollment used in excess of the number purchased at the beginning of or during the term of the license. Customer is required to provide all information requested within ten business days of FlexPoint's request for course usage information. If Customer fails to provide the information requested within ten business days, FlexPoint may suspend access to course content until such information is received. Please note that suspension may result in permanent loss of student data.
- Some courses may not be available in this model. Please contact your FlexPoint representative for details.
- Support for the licensed courses is included with annual license fees.
- Customers with a current annual license may be eligible to receive new course versions. Please contact your FlexPoint representative for details.

### Length of Term:

**IMPORTANT: Customer agrees to be bound by the terms detailed in this quote and by the Terms and Conditions for Use of Florida Virtual School Licensed Product(s), a copy of which can be found at <https://www.flexpointeducation.com/termsandconditions>. No additional terms shall apply, including but not limited to any set forth in Customer's purchase order, unless Customer and Florida Virtual School have executed a written agreement.**



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## QUOTE

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- Licensed Product(s) are an annual renewable license. Customer will have access to utilize the licensed courseware for 12 months from the date access is granted.

**IMPORTANT: Customer agrees to be bound by the terms detailed in this quote and by the Terms and Conditions for Use of Florida Virtual School Licensed Product(s), a copy of which can be found at <https://www.flexpointeducation.com/termsandconditions>. No additional terms shall apply, including but not limited to any set forth in Customer's purchase order, unless Customer and Florida Virtual School have executed a written agreement.**

# Coversheet

## Approval for the Renewal of CodeHS

**Section:** V. Consent Items  
**Item:** K. Approval for the Renewal of CodeHS  
**Purpose:**  
**Submitted by:**  
**Related Material:** Reach Cyber Charter Schools - CodeHS 26-27 Renewal Quote.pdf



## CodeHS Order Form

Contract #34098  
 Customer: Reach Cyber Charter School  
 ATTN: Caren Adkinson  
 750 E Park Dr #204  
 Harrisburg, PA 17111

### Order Summary

Start Date	07/01/2026	Total Amount	\$13,920.00
End Date	06/30/2027	Billing Frequency	Annual
Term	12 months	Payment Method	Check, Bank Transfer
Payment Terms	Net 30	Auto Renewal	No
Currency	USD	Integrations	Canvas LTI 1.3/LTI Advantage

### Pricing Summary

Items	Start Date	End Date	Quantity	Price	Total Price
Pro Teacher License HS (District)	07/01/2026	06/30/2027	3	\$3,750.00	\$11,250.00
Teacher PD Membership	07/01/2026	06/30/2027	3	\$395.00	\$1,185.00
AI Creator	07/01/2026	06/30/2027	3	\$495.00	\$1,485.00
<b>Total</b>					<b>\$13,920.00</b>

Total fee under this Order Form: \$13,920.00

Prepared By: Ryan Childers

Effective Date: 04/02/2026

#### Description of Licenses:

Pro Teacher License HS (District): This license provides Pro access to 1 teacher, and all of their sections and students. This includes District level features.

Teacher PD Membership: Professional development membership for 1 teacher. This provides access to exclusive computer science PD sessions, as well as a library of recorded sessions.

AI Creator: License for an individual teacher for AI Creator

# Coversheet

## Approval of the 2026/2027 School Year Board Meeting Calendar

**Section:** VI. Action Items  
**Item:** A. Approval of the 2026/2027 School Year Board Meeting Calendar  
**Purpose:**  
**Submitted by:**  
**Related Material:** Proposed 2026-2027 Board Schedule.docx



**REACH**  
CYBER CHARTER SCHOOL  
*Reach your potential*

## Reach Cyber Charter School

### 2026 – 2027 Meeting Schedule for Board of Directors

School Website: [www.reachcyber.org](http://www.reachcyber.org)

DATE	TIME	LOCATION*
<b>Wednesday, August 19, 2026</b>	<b>9:00 a.m. – 11:00 a.m.</b>	1826 Good Hope Road Enola, PA 17025
<b>Wednesday, September 16, 2026</b>	<b>9:00 a.m. – 11:00 a.m.</b>	1826 Good Hope Road Enola, PA 17025
<b>Wednesday, October 14, 2026 (In-Person Retreat)</b>	<b>9:00 a.m. – 11:00 a.m.</b>	1826 Good Hope Road Enola, PA 17025
<b>Wednesday, November 18, 2026</b>	<b>9:00 a.m. – 11:00 a.m.</b>	1826 Good Hope Road Enola, PA 17025
<b>Wednesday, January 20, 2027</b>	<b>9:00 a.m. – 11:00 a.m.</b>	1826 Good Hope Road Enola, PA 17025
<b>Wednesday, February 17, 2027</b>	<b>9:00 a.m. – 11:00 a.m.</b>	1826 Good Hope Road Enola, PA 17025
<b>Wednesday, April 21, 2027</b>	<b>9:00 a.m. – 11:00 a.m.</b>	1826 Good Hope Road Enola, PA 17025
<b>Wednesday, May 19, 2027</b>	<b>9:00 a.m. – 11:00 a.m.</b>	1826 Good Hope Road Enola, PA 17025
<b>Annual Meeting Wednesday, June 16, 2027</b>	<b>9:00 a.m. – 11:00 a.m.</b>	1826 Good Hope Road Enola, PA 17026

All meetings are open to members of the public. For information about meetings or for members of the public who require special accommodation to attend, contact the school CEO at least 24 hours prior to the meeting.

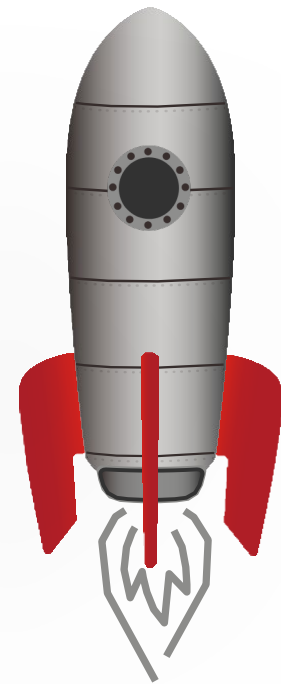
Jane Swan, School CEO [jswan@reachcyber.org](mailto:jswan@reachcyber.org)  
(717) 704-8437

\*Subject to all federal and state mandates regarding public health and safety.

# Coversheet

## Approval of 2026-2027 Marketing Plan

**Section:** VI. Action Items  
**Item:** B. Approval of 2026-2027 Marketing Plan  
**Purpose:**  
**Submitted by:**  
**Related Material:** April 2026 Marketing Proposal Presentation.pdf  
Grassroots Outreach and Community-Based Marketing.pdf  
Reach Cyber Charter School Proposal\_Mac Kid.pdf  
CRANE SY2627 Marketing Proposal.3.24.26.pdf



# REACH

CYBER CHARTER SCHOOL

*Reach your potential*



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

# Digital Marketing In-House Transition Summary

## Phase I: Creative (COMPLETE)

2025-2026: Reach brought in the creation of all core creative elements fully in-house. This included designing display ads, writing social media ad copy, and planning and organizing the video shoot. This phase established internal control over messaging, branding, and creative production.

## Phase II: Paid Social Media (COMPLETE)

November 2025-June 2026: Reach brought all paid social media efforts in-house. In October 2025, an \$80,000 test budget was approved to evaluate internal management of paid social, which ran alongside Crane's efforts. Results were reported in February 2026 and demonstrated strong performance. As a result, paid social media was fully transitioned internally, and Crane's social media spend was redistributed to broadcast and CTV.

## Phase III: All Digital Marketing Efforts

2026-2027: Building on the success of Phases I and II, Reach plans to bring all paid digital marketing fully in-house. This phase will include paid social media, display advertising, and search engine marketing, creating a fully integrated and internally managed digital strategy.

<b>Advertising</b>	<b>2026-2027 Crane</b>	<b>2026-2027 In house</b>	<b>2025-2026</b>	<b>Change</b>
Broadcast TV	\$514,425	\$0	\$513,926	\$499
CTV	\$900,000	\$0	\$769,323	\$130,677
Search	\$0	\$620,000	\$729,750	(\$109,750)
Social Media	\$0	\$150,000	\$372,000*	(\$222,000)
Display	\$0	\$150,000	\$145,000	\$5,000
Reserve Funds	\$0	\$0	\$50,000	(\$50,000)
Creative Production	\$25,000	\$0	\$110,000	(\$85,000)
	<b>\$1,439,245</b>	<b>\$920,000</b>	<b>\$2,689,999</b>	<b>(\$330,574)</b>

\*Includes the \$80,000 in additional funding approved by the Board in October 2025 to support an eight-month pilot to bring social media services in house.



# Additional Marketing Opportunities

• **Macaroni KID:** Following the success of two Macaroni KID campaigns that ran through March, Reach is proposing a full-year continuation of the partnership. The annual agreement includes everything delivered through the two prior contracts and expands Reach’s visibility through summer guide placement and four in-person events across the state.

• **2025-2026: \$50,000**                      **2026-2027: \$72,000**

• **Spanish Marketing:** Reach is leveraging its two Spanish-speaking External Outreach Coordinators to more intentionally engage the Spanish-speaking community. We have translated our existing marketing materials for use across social media and for advertising in Spanish-language newspapers and periodicals.

• **2025-2026: \$50,000\***                      **2026:2027: \$25,000**

The \$50,000 expended during the 2025–2026 school year to support these outreach activities was allocated within the existing CRANE budget.



## Grassroots Outreach and Community-Based Marketing

The Outreach Department is actively building and strengthening partnerships statewide, with each External Outreach Coordinator managing regional relationships and engaging libraries, YMCAs, hospitals, daycares, and community organizations through targeted outreach and volunteer efforts to share resources and information about Reach Cyber Charter School.

These efforts build upon the **continuation of established strategies**, including tabling events, weekly virtual sessions, the Reach Ambassador Program, and the Reach Alumni Program.



# Final Marketing Spend Reduction

Reach is requesting \$2,456,245 in marketing funding for the 2026–2027 school year to sustain and expand our marketing efforts.

Through a combination of in-housing digital marketing efforts, streamlining agency spending, and making more fiscally responsible marketing decisions, **Reach is set to reduce last year's advertising expenditures by \$283,754.**

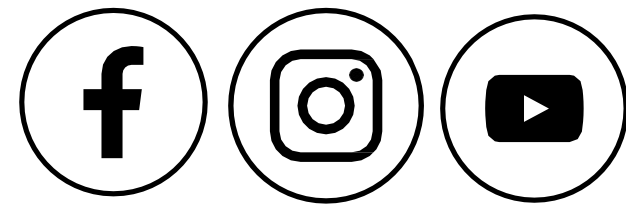
2025-2026: \$2,739,999

**2026-2027: \$2,456,245**

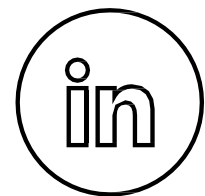
# LEARN MORE ABOUT REACH!



@reachcyber @reachcyber @reachcyber Reach Cyber  
Charter School



@reachcyber



Reach Cyber Charter School



**REACH**  
CYBER CHARTER SCHOOL  
*Reach your potential*

**Reach Cyber Charter School**

1826 Good Hope Rd.

Enola, PA 17025

1-866-REACH16

reachcyber.org

# **Grassroots Outreach & Community-Based Marketing**

## **Relationship-Based Outreach and Earned Community Presence Across Pennsylvania Reach Cyber Charter School – Spring 2026**

During the Spring 2026 period, Reach Cyber Charter School expanded statewide grassroots outreach and community-based marketing efforts to increase awareness, strengthen trusted referral pathways, and ensure families across Pennsylvania had access to information about flexible public education options. These efforts emphasized relationship-driven, earned engagement across all communities, with a targeted expansion within key growth areas, including the Hispanic and Latino market.

## **Community Engagement & Strategic Partnerships**

- Strengthened partnerships with organizations spanning education, healthcare, mental health, disability advocacy, cultural organizations, public safety, and social services, resulting in reduced-cost or no-cost participation in community events statewide.
- Expanded Reach’s presence at large-scale festivals, health fairs, educational summits, and family-focused events throughout Central, Eastern, and Western Pennsylvania.
- Increased collaboration with nonprofit and advocacy organizations serving students with disabilities, homeless youth, student athletes, and families navigating social-emotional or mental health challenges.

## **Targeted Expansion Within Hispanic & Latino Communities**

- As part of broader statewide outreach, Reach intentionally expanded engagement within Hispanic and Latino communities by building on long-standing, trusted relationships with cultural, healthcare, advocacy, and community-based organizations.
- Increased participation in multicity outreach events (including Reading, York, Harrisburg, and Lancaster), connecting with families through culturally responsive, family-focused engagement.
- Partnered with Hispanic-serving medical associations, nonprofit leaders, and community advocates to extend awareness to families who may benefit from flexible, alternative public education options.
- Leveraged earned trust and volunteer leadership to secure free or reduced-cost outreach opportunities, supporting strategic market expansion while minimizing marketing spend.

## **Statewide Outreach & Early Enrollment Awareness**

- Conducted direct outreach to approximately 4,500 licensed daycare facilities across the Commonwealth, requesting distribution of Reach’s kindergarten enrollment information to families exploring school options.

- Strengthened the early-education pipeline and increased visibility among families making initial K–12 enrollment decisions across diverse communities.

## **Library Partnership Program Expansion**

- Expanded the Reach Library Partnership Program to eight counties, increasing access points for families across multiple regions to receive information, attend outreach activities, and engage with Reach in trusted community settings.
- Libraries continued to serve as inclusive hubs for family engagement, particularly for early learners and families seeking flexible educational pathways.

## **Impact Overview**

- Expanded community-based referral pathways serving families across Pennsylvania.
- Increased awareness among families at early childhood, elementary, and secondary levels.
- Strategic growth within targeted markets while maintaining broad statewide engagement through relationship-driven, earned outreach.
- Continued alignment with Reach’s mission to provide flexible, accessible public education options across the Commonwealth.

**Jamie Ratner | CEO**  
jamie@certifikid.com  
202-569-1812

# Macaroni KID®

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**Macaroni KID will promote Reach Cyber Charter School to 139,000 Macaroni KID families in Pennsylvania through hyper-local advertising from June 2026 through May 2027 through articles, emails, ads, and social media. We can rotate monthly between articles and dedicated emails.**

---

## **CAMPAIGN ELEMENTS**

**INVESTMENT: \$60,000**

### **FOUR ARTICLE SYNDICATIONS**

- Four articles, provided by Reach Cyber Charter School, will be featured on geo-targeted Macaroni KID e-newsletters and websites in Pennsylvania.
- The article will be shared on local homepages for two weeks and then remain as searchable evergreen content.
- Article example [here](#).

### **FOUR DEDICATED EMAILS**

- Four emails with Reach Cyber Charter School's message will be delivered directly to the inboxes of 139,000 families in Pennsylvania.
- Reach Cyber Charter School will have 100% share of voice with complete control of the subject line, messaging, and presentation.
- Example [here](#).

### **TWELVE MONTHS OF E-NEWSLETTER & WEBSITE DIGITAL DISPLAY ADS**

- Reach Cyber Charter School's geo-targeted 300x250 digital display ad will rotate among our digital advertisements for twelve months to maximize impact by reaching different segments of our audience throughout their visit to our websites.

### **EIGHT SOCIAL MEDIA POSTS**

- Eight social media posts will be shared across local Macaroni KID social media channels with 135,000 followers in Pennsylvania.
- Example [here](#).

### **BUSINESS DIRECTORY LEADERBOARD AD**

- Reach Cyber Charter School's 1200x400 digital display ad will be featured above the business directories on geotargeted websites in Pennsylvania.

## **ADD ON OPTION:**

**INVESTMENT: \$12,000**

- Macaroni KID publishers will showcase Reach Cyber Charter School at four different events across Pennsylvania.
- Publishers will share Reach Cyber Charter School's talking points with event participants.



# Reach Cyber Charter School SY2026-27 Media Proposal

DELIVERED 3/25/25



CraneCommunications.com

# Brand Awareness Campaign

CTV & Broadcast TV

July 2026-Jan 2027



**REACH**

CYBER CHARTER SCHOOL

*Reach your potential*

# CTV (Streaming TV)

July 2025-June 2026



# CTV Objectives

- Build brand awareness among the ideal target audiences with precision statewide for Reach Cyber.
- Geographically Target ALL PA Zip Codes, which will reinforce Broadcast TV campaigns but also “fill the gaps” in the state that fall outside of our Broadcast TV markets’ signals.





# Why YouTube TV?

*“YouTube TV has successfully attracted over 9.4 million subscribers as of April 2025, representing substantial growth from its initial launch in 2017.” (Stream TV Insider)*

- Commands Over 40% of the Virtual MVPD Market (Forbes)
- Is Forecasted To Be The Largest Pay-TV Distributor in 2026 (Forbes)
- Most YouTube TV Subscribers Are Between the Ages of 25 and 44 (Statista Research Department, 11/27/25)



# CTV Strategy

- Demographically Target F25-54, households with parents/guardians of children entering kindergarten through 12<sup>th</sup> grade, and those who influence school enrollment decisions.
- Programmatically deliver impressions on various streaming platforms and devices targeting the ideal profile.
- Include Premium Platforms to enhance reach consistently on quality content that indexes high for Children & Parents viewing.
  - Hulu – Disney+
  - Paramount+
  - YouTube TV!
- Timing: Index strong impression delivery July through September, mid-December through mid-January, and March through June
- Maintenance schedule November through mid-December and February



**Geography:** State of Pennsylvania

**Campaign Window:** July 1, 2026 – June 30, 2027

**Total Budget:** \$900,000

**Impressions Projected:** 22,357,058

**CPM Projected:** \$34.71



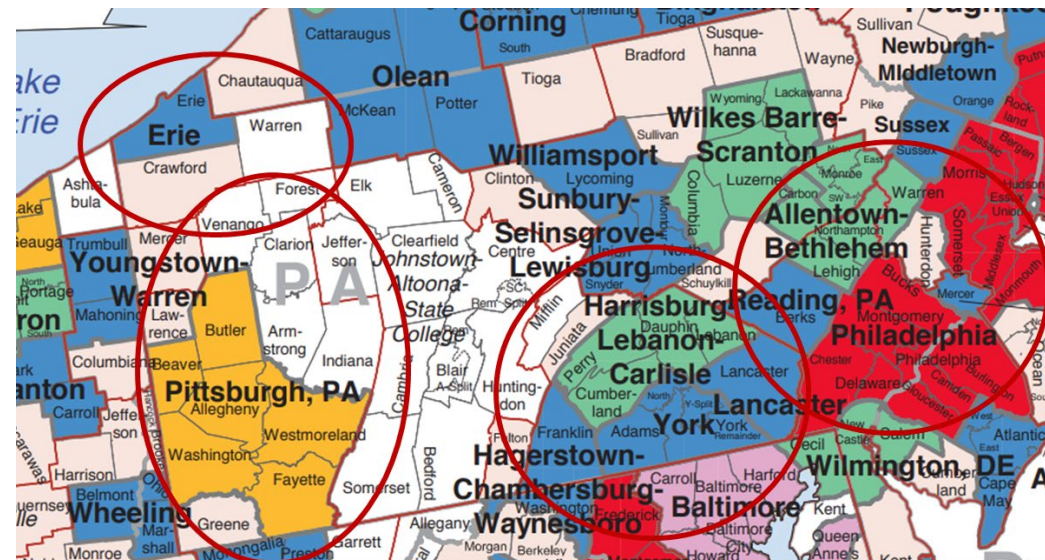
# Broadcast TV Strategy

## Objective:

- Continue to maintain mass brand awareness of Reach Cyber to reinforce brand recall and recognition.

## Strategy:

- Target W25-54
- Focus on Core DMAs in Pennsylvania
  - Philadelphia
  - Pittsburgh
  - Harrisburg
  - Erie
- Campaign Window: June 29–January 10 (Dark mid-September- mid-December)
- Focus on Live and Local Programming: News
- Pulsing Strategy
- Key Months (July-September) + Winter Focus (Mid-December to Mid-January) to promote information sessions
- Support and enhance the effectiveness of all digital lead-generation tactics.
- Because of Political, we moved 2<sup>nd</sup> week of September into August.





# Broadcast TV Audience Delivery



ERIE STATION	DIAL	FORMAT	OWNER	MEDIA COSTS	:30	:15	:05	TOTAL	W25-54						
									GRPS	CPP	AVG RTG	REACH	FREQ	IMPRESSIONS	CPM
WJET-TV	CH 24	ABC	NEXSTAR	\$50,000.00	451	0	0	451	3091	\$16	6.9	91%	30.9	1,537,695	\$33
<b>TOTAL</b>				<b>\$50,000.00</b>	<b>451</b>	<b>0</b>	<b>0</b>	<b>451</b>	<b>3091</b>	<b>\$16</b>	<b>6.9</b>	<b>91%</b>	<b>30.9</b>	<b>1,537,695</b>	<b>\$33</b>



PHILA STATIONS	DIAL	FORMAT	OWNER	MEDIA COSTS	:30	:15	:05	TOTAL	W25-54						
									GRPS	CPP	AVG RTG	REACH	FREQ	IMPRESSIONS	CPM
KYW-TV	CH 3	CBS	CBS	\$56,360.00	296	48		344	312	\$181	0.9	62%	5.0	3,970,800	\$14
WCAU-TV	CH 10	NBC	NBC UNIVERSAL	\$80,840.00	22	262		284	140	\$579	0.5	51%	2.8	2,215,200	\$36
WPSG-TV	CH 57	CBS	CBS	\$1,800.00	96	96		192	43	\$42	0.2	9%	5.0	520,800	\$3
WPVI-TV	CH 6	ABC	DISNEY-ABC	\$121,788.00	104	324		428	216	\$564	0.5	33%	6.5	3,192,000	\$38
<b>TOTAL</b>				<b>\$260,788.00</b>	<b>518</b>	<b>730</b>	<b>0</b>	<b>1248</b>	<b>710</b>	<b>\$171</b>	<b>0.6</b>			<b>9,898,800</b>	<b>\$12</b>



PITTSBURGH STATION	DIAL	FORMAT	OWNER	MEDIA COSTS	:30	:15	:05	TOTAL	W25-54						
									GRPS	CPP	AVG RTG	REACH	FREQ	IMPRESSIONS	CPM
KDKA-TV	CH 2	CBS	CBS	\$78,215.00	334	127	72	533	1233	\$63	2.3	79%	13.5	4,925,600	\$16
<b>TOTAL</b>				<b>\$78,215.00</b>	<b>334</b>	<b>127</b>	<b>72</b>	<b>533</b>	<b>1233</b>	<b>\$63</b>	<b>2.3</b>	<b>79%</b>	<b>13.5</b>	<b>4,925,600</b>	<b>\$16</b>



HARRISBURG STATION	DIAL	FORMAT	OWNER	MEDIA COSTS	:30	:15	:05	TOTAL	W25-54						
									GRPS	CPP	AVG RTG	REACH	FREQ	IMPRESSIONS	CPM
WGAL-TV	CH 8	NBC	HEARST	\$70,360.00	126	202		328	204	\$345	0.6	62%	6.0	736,800	\$95
WHTM-TV	CH 27	ABC	NEXSTAR	\$54,882.06	414		48	462	1013	\$54	2.2	86%	10.2	2,873,600	\$19
<b>TOTAL</b>				<b>\$125,242.06</b>	<b>540</b>	<b>202</b>	<b>48</b>	<b>790</b>	<b>1217</b>	<b>\$103</b>	<b>1.5</b>			<b>3,610,400</b>	<b>\$35</b>

# Broadcast TV Added Value



## Harrisburg



- Interview Segment on GOOD DAY PA
- WHTM: 50 :30 Second Rotators

## Pittsburgh



- Interview Segment in PITTSBURGH TODAY LIVE
- 90 :30 Second News Rotators
- 70 Weather/News :05 Second Sponsorships

## Philadelphia



- 6ABC -Interview Segment after Sat/Sun 9 AM News
- 6ABC - 60 :30 Second News Rotators
- 6ABC - 60 :15 Second News Rotators
- CBS3 - Interview Segment in The Heartbeat
- CBS3 - 80 :30 Second News Rotators
- NBC10 - 20 :15 Second Mon-Sun 5a-12mid Rotators

## Erie



- Interview Segment in "Our Erie Lifestyle Show"
- 60 :30 Sec News Rotators



# Budget/Imps by Tactic

TACTIC	BUDGET	Est. CPM	Est. IMPRESSIONS	% BUDGET
Broadcast TV	\$514,245	\$25.75	19,972,495	36%
Programmatic Targeting W25-54	\$300,000	\$36.25	8,275,862	21%
YouTube TV	\$200,000	\$60.00	3,333,333	14%
Paramount+ Premium Exclusive Content W25-54	\$100,000	\$34.38	2,909,091	7%
Paramount+ Kids Programs	\$50,000	\$25.00	2,000,000	4%
Paramount+ Parent Extensions	\$50,000	\$25.00	2,000,000	4%
HULU	\$200,000	\$52.10	3,838,772	14%
<b>TOTAL</b>	<b>\$1,414,245</b>	<b>\$33.41</b>	<b>42,329,553</b>	<b>100%</b>





# Investment Summary

	2025-2026 ACTUAL	2026-2027 PROPOSED	Budget Difference	% Difference
CTV	\$866,485	\$900,000	\$33,515	3.87%
BROADCAST TV	\$513,927	\$514,245	\$318	0.06%
2025.2026 Reserve Applied		(\$50,000)		
<b>TOTAL</b>	<b>\$1,380,412</b>	<b>\$1,364,245</b>	<b>(\$16,167)</b>	<b>-1.17%</b>



# Why Streaming Audio?

- 1. Massive Reach Among Parents:** Streaming audio effectively reaches parents of K-12 students where they already spend time.
  - 79% of Americans listen to digital audio monthly (Edison Research. Infinite Dial).
  - 55% of Americans listen to podcasts monthly, with strong adoption among adults 35–54, the core parent demographic (Edison Research – Podcast Consumer Study).
- 2. Access to “Screen-Free” Moments:** Audio captures attention during moments where video, social, and display cannot.
  - 79% of audio listening occurs while doing other activities (commuting, cooking, exercising) when visual media can’t reach them (Nielsen Audio Today/ industry audio research).
- 3. High Engagement & Ad Recall :** Ideal for awareness and trust-building for education brands.
  - Podcast and streaming audio environments produce higher attention and brand recall than many digital formats. (Westwood One / Nielsen audio studies).
  - Listeners often consume 30–60 minutes of content at a time, creating strong message retention.
- 4. Reinforces Other Channels:** Audio works best as a complement to video and search. Extends reach beyond visual channels
  - Typical cross-channel path:
    - Parent hears Spotify or podcast ad
    - Later sees you on social video
    - Searches for school name





# Streaming Audio

## Objective:

- Build brand awareness among the ideal target audiences with precision statewide for Reach Cyber.
- Geographically Target ALL PA Zip Codes

## Strategy:

- Demographically Target F25-54, households with parents/guardians of children entering kindergarten through 12<sup>th</sup> grade, and those who influence school enrollment decisions.
- Programmatically deliver audio impressions -10%
- Include Premium Platforms to enhance reach
  - Spotify - 35%
  - Pandora -25%
  - iHeart -15%%
  - Parent-Oriented Podcast Networks 15%
- Timing: Index strong impression delivery July through September, mid-December through mid-January, and March through June
- Maintenance schedule November through mid-December and February
- Creative includes 15/:30 Second audio spots/and display/mobile ads

Geography: State of Pennsylvania

Campaign Window: July 1,2026 – June 30, 2027

Total Budget: \$200,000

Impressions Projected: 6,600.000+

CPM Projected: \$30.00



PODCAST



# Budget/Imps by Tactic

TACTIC	BUDGET	Est. CPM	Est. IMPRESSIONS	% BUDGET
Broadcast TV	\$514,245	\$25.75	19,972,495	32%
Programmatic Targeting W25-54	\$300,000	\$36.25	8,275,862	19%
YouTube TV	\$200,000	\$60.00	3,333,333	12%
Paramount+ Premium Exclusive Content W25-54	\$100,000	\$34.38	2,909,091	6%
Paramount+ Kids Programs	\$50,000	\$25.00	2,000,000	3%
Paramount+ Parent Extensions	\$50,000	\$25.00	2,000,000	3%
HULU	\$200,000	\$52.10	3,838,772	12%
Streaming Audio	\$200,000	\$30.00	6,666,667	12%
<b>TOTAL</b>	<b>\$1,614,245</b>	<b>\$32.95</b>	<b>48,996,220</b>	<b>100%</b>





# Investment Recap

BROADCAST TV:	\$ 514,245
CTV (Streaming TV):	\$ 900,000
STREAMING AUDIO	\$ 200,000
TOTAL:	\$1,614,245

\*Total does not account for 2025-2026 reserve application (\$50,000).

\*If approved in full, this plan would require an incremental investment of \$183,833 to support the Streaming Audio campaign.

# SY26-27 Creative Proposal

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**REACH**

CYBER CHARTER SCHOOL

*Reach your potential*



# OPTION 1

---

Reuse existing spots

# OPTION 2: \$45,500

---

Update Spots with Existing Footage

Production Partner: Freshfly

(4) :30s Spots

(4) :15s Spots

(10) :10-:15 Spots (Social)

**Is there enough in our arsenal to  
impactfully create this much  
“new”?**



## OPTION 3: \$17,500

---

Production Partner: InspireLens Media

Students at Central Location (Da Vinci, Whitaker, Similar)

1 Day/ 4-5 Families, 2-3 Staff

(4) :30s Spots

(4) :15s Spots

Families at Home

2 Day Shoot/ 4 Families

(4) :30s Spots

(4) :15s Spots

Photography Day Rate: \$1,500

3 Full Days During Proposed Videoshoots: \$4,500





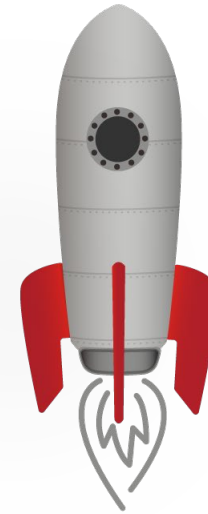




# Thank you

for allowing us to partner with you!

We are proud to partner with  
Reach Cyber Charter School!



**REACH**  
CYBER CHARTER SCHOOL  
*Reach your potential*

# Coversheet

## Approval for Changes to Federal Homelessness Requirements

**Section:** VI. Action Items  
**Item:** C. Approval for Changes to Federal Homelessness Requirements  
**Purpose:**  
**Submitted by:**  
**Related Material:** TO ADD Staff & Parent\_Student Handbook Info.docx  
EDITS Board homelessness-policy.docx

## Staff Handbook

*Required information for LEA Monitoring:*

- *McKinney-Vento definition of homelessness and rights*
- *Unaccompanied youth definition and rights*
- *Dispute resolution process*
- *Homeless liaison duties and contact information*
- *Link to BEC*
- *Link to Board Policy #251 (or other board policy #)*

**To add to Staff Handbook:**

### **The McKinney-Vento Homeless Assistance Act: Support for Students Experiencing Homelessness**

The federal McKinney-Vento Homeless Assistance Act guarantees that students experiencing homelessness can access a free, appropriate, and public education in the United States. All public schools are federally mandated to identify students experiencing homelessness, remove barriers to their education, and ensure they receive all protections under the Act. Public schools must designate a homeless liaison responsible for facilitating this process.

To qualify for services, students must meet the McKinney-Vento definition of homelessness 42 U.S.C. § 11434a(2):

“The term “homeless children and youth” —

A. means individuals who lack a fixed, regular, or adequate nighttime residence...; and

B. includes —

i. children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;

ii. children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings...;

iii. children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and

iv. migratory children...who qualify as homeless for the purposes of this subtitle because the children are living in circumstances described in clauses (i) through (iii).”

Once identified by their school, eligible children and youth receive various rights under the McKinney-Vento Act, including the right to:

- A free, appropriate, and public education.
- Enroll immediately and participate in the full school program, even when documents usually required for enrollment are unavailable.
- Enroll in the local school where they live (school of residence), or remain in the school last attended when permanently housed, or the school where the youth was last enrolled (school of origin).
- Receive transportation to and from school and school-sponsored extracurricular activities.
- Receive comparable services as housed students, including special education, extracurricular activities, and Title I services.
- Access and receive educational services from Early Head Start and Head Start programs, Early Intervention services under Part C of the Individuals with Disabilities Education Act, and other preschool programs administered by the school.
- Dispute McKinney-Vento eligibility or school selection determinations made by the school to Pennsylvania's Education for Children and Youth Experiencing Homelessness Program.
  - If McKinney-Vento eligibility or enrollment is denied, families will receive a written notice from the school explaining the decision. Families will also receive information about how to dispute this decision, and student/parent rights during the dispute process, including the student's right to **remain enrolled in school while the dispute is ongoing**. The homeless liaison will serve as the main point of contact for families to ensure they are adequately supported during the dispute process.

Unaccompanied youth, or students who meet the McKinney-Vento definition of homelessness *and* are not in the physical custody of a legal parent or guardian, are eligible for additional rights under the law as well as those listed above, including the right to:

- Enroll without a legal parent/guardian and participate in the school program.
- Have their wishes prioritized in school placement decisions.
- Receive notification/verification of their independent student status when applying for the Free Application for Federal Student Aid (FAFSA).

### **Homeless Liaison Contact Information**

To refer potentially eligible students, contact the Reach Cyber Charter School liaison:

**Name: Amber Stine, Manager of McKinney-Vento Support**  
**Email: [astine@reachcyber.org](mailto:astine@reachcyber.org)**  
**Phone Number: 717-745-5282**

Under the McKinney-Vento Act, homeless liaisons must ensure that:

- Children and youth experiencing homelessness are identified through outreach/coordination with other agencies.
- Children and youth experiencing homelessness are enrolled in and have a full and equal opportunity to succeed in school.
- Children, youth, and families experiencing homelessness have access to and receive educational services for which they are eligible, including Early Head Start and Head Start programs, early intervention services under Part C of the Individuals with Disabilities Education Act, and other preschool programs administered by the school district.
- Children, youth, and families experiencing homelessness receive referrals to health care (dental, mental health, substance abuse), housing, and other appropriate services.
- The parents or guardians of students experiencing homelessness are informed of the educational and related opportunities available to their children and are provided with meaningful opportunities to participate in the education of their children.
- Public notice of the educational rights of students experiencing homelessness is disseminated in locations frequented by families and youth experiencing homelessness, including schools, shelters, public libraries, and soup kitchens, in a manner/form understandable to parents, guardians, and unaccompanied youth.
- Enrollment disputes are mediated under the provisions of the Act.
- Parents, guardians, and unaccompanied youth experiencing homelessness are fully informed of all transportation services available to McKinney-Vento students and are assisted in accessing transportation.
- School personnel providing services to students experiencing homelessness receive professional development and other support.
- Unaccompanied youth receive their additional rights under the Act.
- Collaboration with the ECYEH Region 2 Office and community/school personnel responsible for providing education and related services to students experiencing homelessness.
- Reliable data on students experiencing homelessness is collected and provided per state and federal requirements.

## Links

- [Education for Homeless Youth Basic Education Circular \(BEC\)](#), Pennsylvania Department of Education
- [Dispute Resolution Process](#), Pennsylvania Department of Education
- ***Insert Board Policy #251 (or other board policy #) \*\*This needs linked after new policy is approved***
- [Pennsylvania Homeless Liaison Directory](#), Center for Schools and Communities

## Parent/Student Handbook

Required information for LEA Monitoring:

- McKinney-Vento definition of homelessness and rights
- Unaccompanied youth definition and rights
- Dispute resolution process
- Homeless liaison duties and contact information
- Link to BEC
- Link to Board Policy #251 (or other board policy #)

*Additionally, the information provided in this section should be **accessible and written in plain language**.*

**To add to Student/School Handbook:**

### **The McKinney-Vento Homeless Assistance Act: Support for Students Experiencing Homelessness**

Children and youth are eligible for certain rights in public schools under the federal McKinney-Vento Act if they have been displaced from their homes and live in a place that is not fixed, regular, or adequate. This can include temporarily:

- Sharing the housing of others due to a loss of housing, economic hardship, or similar reasons.
- Living in a car, park, hotel/motel, or campground.
- Living in a shelter or transitional housing program.
- Living in any of the situations listed above without a parent/guardian as an unaccompanied youth.
- Living in any of the situations listed above as the child of a migrant, refugee, or other immigrant.

McKinney-Vento eligible students have the right to:

- Stay in the same school or transfer to the school where they live.
- Immediate school enrollment, even without the required documentation (such as a birth certificate).
- Transportation to and from school and school-sponsored extracurriculars.
- Participate in all school programs, including supplemental services and special education.
- Access and receive services from Early Head Start and Head Start programs, Early Intervention services under Part C of the Individuals with Disabilities Education Act, and other preschool programs run by the school.
- Assistance with school-related expenses such as supplies etc.
- Assistance with college planning.
- Referrals to community agencies or other resources.

- Dispute McKinney-Vento eligibility or school selection determinations made by the school to Pennsylvania's Education for Children and Youth Experiencing Homelessness Program.
  - If McKinney-Vento eligibility or enrollment is denied, families will receive a written notice from the school explaining the decision. Families will also receive information about how to dispute this decision and student/parent rights during the dispute process, including the student's right to **remain enrolled in school while the dispute is ongoing**. The homeless liaison will serve as the main point of contact for families to ensure they are adequately supported during the dispute process.

Unaccompanied youth are students living in one of the temporary situations listed above *and* are not living with a parent or legal guardian. Unaccompanied youth are eligible for additional rights under the McKinney-Vento Act as well as those listed above, including the right to:

- Enroll and participate in school without a parent or guardian.
- Receive assistance with moving on to the next grade or reaching graduation.
- Assistance with applying for the Free Application for Federal Student Aid (FAFSA) as an independent student without parental income information.

### **Homeless Liaison Contact Information**

Every public school in the United States has a designated homeless liaison. Liaisons must identify and support all McKinney-Vento-eligible students and ensure they receive their legal rights.

***Reach Cyber Charter School*** homeless liaison:

**Name: Amber Stine, Manager of McKinney-Vento Support**  
**Email: [astine@reachcyber.org](mailto:astine@reachcyber.org)**  
**Phone Number: 717-745-5282**

Under the McKinney-Vento Act, homeless liaisons must ensure that:

- Children and youth experiencing homelessness are identified through outreach/coordination with other agencies.
- Children and youth experiencing homelessness are enrolled in and have a full and equal opportunity to succeed in school.
- Children, youth, and families experiencing homelessness have access to and receive educational services for which they are eligible, including Early Head Start and Head Start programs, early intervention services under Part C of the Individuals with Disabilities Education Act, and other preschool programs administered by the school district.

- Children, youth, and families experiencing homelessness receive referrals to health care (dental, mental health, substance abuse), housing, and other appropriate services.
- The parents or guardians of students experiencing homelessness are informed of the educational and related opportunities available to their children and are provided with meaningful opportunities to participate in the education of their children.
- Public notice of the educational rights of students experiencing homelessness is disseminated in locations frequented by families and youth experiencing homelessness, including schools, shelters, public libraries, and soup kitchens, in a manner/form understandable to parents, guardians, and unaccompanied youth.
- Enrollment disputes are mediated under the provisions of the Act.
- Parents, guardians, and unaccompanied youth experiencing homelessness are fully informed of all transportation services available to McKinney-Vento students and are assisted in accessing transportation.
- School personnel providing services to students experiencing homelessness receive professional development and other support.
- Unaccompanied youth receive their additional rights under the Act.
- Collaboration with the ECYEH Region 2 Office and community/school personnel responsible for providing education and related services to students experiencing homelessness.
- Reliable data on students experiencing homelessness is collected and provided per state and federal requirements.

### Links

- [Education for Homeless Youth Basic Education Circular \(BEC\)](#), Pennsylvania Department of Education
- [Dispute Resolution Process](#), Pennsylvania Department of Education
- ***Insert Board Policy #251 (or other board policy #) \*\*This needs linked after new policy is approved***
- [Pennsylvania Homeless Liaison Directory](#), Center for Schools and Communities

## **Homeless Education, Title X: McKinney-Vento Policy Reach Cyber Charter School**

The Board of Trustees recognizes the right of all students, including those who are homeless, to receive a free appropriate public education and to be given meaningful opportunities to succeed in schools. The School will ensure that homeless children and youth are free from discrimination, segregation, and harassment.

Information regarding this policy, including the educational rights of homeless children and youth, will be distributed to all students upon enrollment, ~~will be made available in Connexus®~~, and will be posted at the school site, as well as other places where children, youth, and families in transition receive services, such as family and youth shelters, motels, campgrounds, welfare departments, health departments, and other social service agencies.

### Definitions

The McKinney-Vento Act defines “homeless children and youth” as individuals who lack a fixed, regular, and adequate nighttime residence. The term includes:

Children and youth who are:

- sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason (sometimes referred to as *doubled-up*);
- living in motels, hotels, trailer parks, or camping grounds due to lack of alternative adequate accommodations;
- living in emergency or transitional shelters; or
- abandoned in hospitals;
- children and youth who have a primary nighttime residence that is a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings;
- children and youth who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
- migratory children who qualify as homeless because they are living in circumstances described above.

If a child or youth’s living situation does not clearly fall into the situations described above, the school should refer to the McKinney-Vento definition of “fixed, regular and adequate nighttime residence” and consider the relative permanence of the living arrangements. Determinations of homelessness should be made on a case-by-case basis. Note that incarcerated children and youth and children and youth in foster care are *not* considered homeless.

*Educational Rights* of homeless students and youth under the McKinney-Vento Act include:

- Stay in the same school or transfer to the school where they live.
- Immediate school enrollment, even without the required documentation (such as a birth certificate).
- Transportation to and from school and school-sponsored extracurriculars.
- Participate in all school programs, including supplemental services and special education.
- Access and receive services from Early Head Start and Head Start programs, Early Intervention services under Part C of the Individuals with Disabilities Education Act, and other preschool programs run by the school.

- Assistance with school-related expenses such as supplies etc.
- Assistance with college planning.
- Referrals to community agencies or other resources.
- Dispute McKinney-Vento eligibility or school selection determinations made by the school to Pennsylvania's Education for Children and Youth Experiencing Homelessness Program.
  - If McKinney-Vento eligibility or enrollment is denied, families will receive a written notice from the school explaining the decision. Families will also receive information about how to dispute this decision and student/parent rights during the dispute process, including the student's right to **remain enrolled in school while the dispute is ongoing**. The homeless liaison will serve as the main point of contact for families to ensure they are adequately supported during the dispute process.

*Unaccompanied Youth* means a youth not in the physical custody of a parent or guardian, who lack a fixed, regular, and adequate nighttime residence as defined above. This includes youth who have run away from home, been abandoned or forced out of their home by a parent, guardian, or other caretaker; or separated from a parent or guardian for any other reason. The more general term youth also includes unaccompanied youth. In addition to the rights listed above, Unaccompanied Youth are eligible for these additional rights under McKinney-Vento:

- Enroll and participate in school without a parent or guardian.
- Receive assistance with moving on to the next grade or reaching graduation.
- Assistance with applying for the Free Application for Federal Student Aid (FAFSA) as an independent student without parental income information.

*Enroll and enrollment* means attending school and participating fully in all school activities.

*Immediate* means without delay.

*School of Origin* means the school that the child or youth attended when permanently housed or the school in which the child or youth was last enrolled.

*Local Liaison* is the staff person designated by our district as the person responsible for carrying out the duties assigned to the local homeless education liaison by the McKinney-Vento Homeless Assistance Act.

### **Identification**

Homeless children and youth will be identified. Data will be collected on the number of enrolled students identified as homeless children; where they are living; their academic achievement (including state and local assessments); and the reasons for any enrollment delays, interruptions in their education, or school transfers. The liaison will provide reliable, valid and comprehensive data to the Coordinator of Pennsylvania's Education for Children and Youth Experiencing Homelessness (ECYEH) Program in accordance with federal and state laws and regulations.

### **School Selection**

Each homeless child and youth has the right to remain at his or her school of origin or to attend any school that houses students who live in the attendance area in which the child or youth is actually living.

Therefore, in selecting a school, homeless children and youth will remain at their schools of origin to the extent feasible, unless that is against the parent's or youth's wishes. Students may remain at their schools of origin the entire time they are in transition and until the end of any academic year in which they become permanently housed. The same applies if a child or youth loses his or her housing during the summer.

Services that are required to be provided, including transportation to and from the school of origin and services under federal and other programs, will not be considered in determining feasibility.

### **Enrollment**

The school shall immediately enroll the homeless child or youth, even if the child or youth is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, or other documentation.

### **Transportation**

Parents and unaccompanied youth will be informed of the right to transportation before they select a school for attendance. At a parent's or unaccompanied youth's request, transportation will be provided to and from the school of origin for the homeless children or youth.

Transportation will be provided for the entire time the child or youth has a right to attend that school, as defined above, including during pending disputes. In addition to receiving transportation to and from the school of origin upon request, homeless children and youth will also be provided with other transportation services comparable to those offered to housed students.

## Services

Students experiencing homelessness must be provided with services that are comparable to services offered to other students not experiencing homelessness. These services include educational programs or services such as programs for children with disabilities, programs for students with limited English proficiency, vocational education, and programs for gifted and talented students, for which a student experiencing homelessness meets the eligibility criteria. Homeless children and youth are automatically eligible for Title I, Part A services.

## Training

The local liaison will participate in, and share information with staff, regarding McKinney-Vento Title X requirements and sensitivity/awareness. School personnel providing services to homeless children and youths, including school enrollment staff, shall receive professional development and support to:

1. Improve identification of homeless children and youths and unaccompanied youths.
2. Understand the rights of such children, including requirements for immediate enrollment and transportation as appropriate.
3. Heighten the awareness of, and capacity to respond to, the educational needs of such children.

## Coordination

A local liaison will be appointed as the school's primary contact between homeless families, school personnel, and other service providers. The liaison is responsible for coordinating services to ensure that homeless students enroll in school and have an opportunity to succeed academically. The liaison shall also collaborate and coordinate as needed with the State Coordinator for the Education of Homeless Children and Youth (ECYEH), and community personnel who work with these students and their families to best support the population's needs.

## Disputes

If there is a dispute regarding any issue covered in this policy, the student will have the rights of a homeless child or youth to all appropriate educational services, transportation, and Title I, Part A services while the dispute is pending. The school will provide the parent or unaccompanied youth with a written explanation of its decision and the right to appeal and will refer the parent or unaccompanied youth to the local liaison immediately. Such notice will be in language the parent or unaccompanied youth can understand, and include a summary of the dispute resolution process. Detailed dispute resolution procedures are included in the school's Homeless Education Procedures. If a dispute arises over eligibility, enrollment, or school selection:

1. The parent/guardian or unaccompanied youth shall be referred to the liaison, who will assist in the dispute resolution process.
2. The student shall be immediately enrolled in the school in which enrollment is sought, pending final resolution of the dispute, including all available appeals.
3. The liaison will issue a written decision of the dispute within twenty business days of being notified of the dispute.
4. The liaison will inform the Regional ECYEH Office of the dispute.
5. The parent/guardian or unaccompanied youth shall be provided the Procedural Safeguards Notice of Denial of Enrollment and Pennsylvania's Education for Children and Youth Experiencing Homelessness (ECYEH) Dispute Letter.

## LEGAL REFERENCE:

- o The McKinney-Vento Homeless Assistance Act, 42 U.S.C. Sections 11431-11436

- o Title I, Part A of the Elementary and Secondary Education Act, 20 U.S.C. Sections 6311-6315
- o The Individuals with Disabilities Education Act, 20 U.S.C. Sections 1400 et. seq.
- o Child Nutrition and WIC Reauthorization Act of 2004, 42 U.S.C. Sections 1751 et. seq.
- o June 5, 1992 Policy and Administration for Children and Families of the U.S. Department of Health and Human Services.

**ADOPTED:** May 31, 2017 (Date)

**AMENDED:** \_\_\_\_\_ (Date)