PENNSYLVANIA'S CYBER CHARTER SCHOOLS ENJOY A 92,000% INCREASE IN ASSET HOARDS FROM 2018-2022, PURCHASE DOZENS OF PROPERTIES, AND WASTE MORE THAN \$21 MILLION ON ADVERTISING AND GIFT CARDS IN A SINGLE YEAR.

EDUCATION VOTERS PA







Introduction

In this report, we examine information collected from Form 990s (federal income tax returns) and Annual Financial Reports (AFRs) from fiscal years 2018-2022 for the four largest cyber charters in Pennsylvania. We share an inventory of properties owned by Commonwealth Charter Academy created from information gathered through the CCA website, LexisNexis Public Records, county assessor and treasurer websites, and various other sources. We also include more than 1800 invoices for cyber charter advertising and promotion and gift card purchases obtained through Right to Know Requests.

We found a staggering growth in the asset hoards of Pennsylvania's four largest cyber charter schools. Information reported on the schools' Form 990s shows an increase of 92,000% from 2018-2022. In addition, our inventory of properties shows that Commonwealth Charter Academy has purchased 29 properties across the state since 2018 and cyber charters spent more than \$21 million on advertising and gift cards in 2022-2023.

Questionable expenditures by cyber charter schools and multi-million-dollar discrepancies in financial reporting across fiscal years between AFRs and the Form 990s for some of the schools demand increased accountability from the state, including forensic audits to provide a full understanding of the financial standing of the schools and to ensure that spending has been in compliance with state laws.

Background

School districts spend roughly \$1 billion annually on tuition payments for students who attend cyber charter schools. Because the state no longer provides a reimbursement to help districts pay these tuition costs, school district tuition payments, which make up the majority of cyber charter revenue, are funded primarily by property taxes.

Pennsylvania's 25-year-old charter school law does not recognize the difference in cost between brick-and-mortar charter schools that provide education in person and cyber charter schools that provide exclusively online education to students. Consequently, state law mandates that school districts send cyber charter schools far more funding than they need to educate students.



Advocates have long called on state lawmakers to reform the cyber charter funding system. Four hundred and seventy, or 94%, of school boards in the commonwealth <u>have passed a resolution</u> calling on the Pennsylvania General Assembly to meaningfully reform the existing flawed charter school funding system to ensure that school districts and taxpayers are no longer overpaying or reimbursing charter schools for costs they do not have.

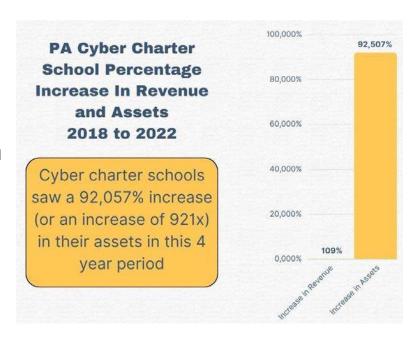
Home and business owners across the commonwealth pay increased property taxes to fund inflated cyber charter school tuition payments. These inflated tuition payments drain roughly \$1 billion annually from school districts, making it very difficult, if not impossible, for many districts to provide the educational programs and services necessary to meet students' needs in their district buildings.

State lawmakers must finally take action to support a rational cyber charter funding system that aligns tuition payments to the actual cost of educating students online. This will mean less waste and hoarding by cyber charters, more resources in brick-and-mortar students' classrooms, and less pressure on districts to raise property taxes to fund bloated tuition payments.

Key findings

Pennsylvania's four largest cyber charter schools reported a staggering 92,000% increase (or an increase of 921x) in their assets from 2018-2022.

- In 2018, Pennsylvania's four largest cyber charter schools reported a total of \$566,858 in the net assets or fund balance category on their Form 990s.
- In 2022, they reported net assets or fund balance of \$486 million.





An inventory of properties demonstrates that Commonwealth Charter Academy is amassing a real estate empire across the commonwealth that is funded by property taxes paid by homeowners in school districts that cannot afford to fix and maintain their own buildings.

- Our report details 35 locations that CCA owns and occupies and nine others that they lease. CCA has purchased 29 buildings since 2018 (See Appendices A and B).
- CCA paid a total of \$88.7 million for the properties it currently owns. Those properties have assessed values totaling \$43.1 million.
- These sites are used for everything from family service centers to office buildings, miscellaneous commercial services, and parking lots.
- Property taxes raised in communities throughout the commonwealth are being used to fund capital costs for properties owned by CCA. Under current law, these properties can be sold for profit in the future.





Our findings indicate inconsistent reporting patterns across the AFR and Form 990 filings, which highlights the need for forensic audits to provide a full understanding of the financial standing of the schools and to ensure that spending has been in compliance with state laws.

- We found significant multi-million-dollar discrepancies in financial reporting across fiscal years between fund balance reporting in AFRs and the Form 990s for some of the schools.
- These variances could be the result of funding being transferred out of the general fund to other reserves, raising questions about what exactly cyber charters are using enormous amounts of funding to buy and for what purpose and/or benefit to students.
- CCA reports no advertising expenses on its Form 990s for three years, but has provided Ed Voters invoices showing tens of millions of advertising expenses during this time period. Is there a reason for this discrepancy in reporting? Have other expenses been left off cyber charters' Form 990s? We do not know.
- Opportunities for misuse of funds are extraordinary as most cyber charter schools have never been audited by the Office of the Auditor General or they were last audited many years ago (See Appendix C).

Additional evidence of excess funding and waste is demonstrated by more than 1800 pages of invoices acquired through Right to Know requests that show cyber charters spent more than \$21 million on advertising and gift cards during the 2022-2023 school year.

Cyber Charter School	Advertising & gift card expenses for 2022-23 reported from RTK requests	
21st Century Cyber Charter School	\$716,597	
Achievement House Cyber Charter School	\$578,946	
Agora Cyber Charter School	\$832,410	
Commonwealth Charter Academy	\$8,338,581	
Central PA Digital Learning Foundation	\$24,522	
Insight PA Cyber Charter School	\$5,137,006	
PA Cyber Charter School	\$3,085,871	
PA Distance Learning Charter School	\$681,861	
PA Leadership Charter School	\$306,896	
PA Virtual Charter School	\$720,164	
REACH Cyber Charter School	\$1,446,386	
TOTAL	\$21,869,240	



Methodology and additional findings

We collected financial data on four of the largest cyber charters in Pennsylvania, including Agora Cyber Charter School, Commonwealth Charter Academy (CCA), Reach Cyber Charter School, and Pennsylvania Cyber Charter School (PA Cyber). In 2022-2023 these four schools enrolled 42,099,or 74%, of the 57,236 total students enrolled in Pennsylvania's 13 cyber charter schools.

The data collected is sourced from Form 990s and Annual Financial Reports (AFRs) from fiscal years 2018-2023, when available. Our findings indicate inconsistent reporting patterns across filings.

The Form 990 (federal income tax return) data includes an evaluation of select assets: cash, real property, and personal property, and all inputs for total revenue: government grants, investment income, tuition or program services, and miscellaneous revenue. The file also includes select expense categories: compensation, advertising, technology, and travel.

<u>Annual Financial Reports</u> from the Pennsylvania Department of Education were also collected. We include data for revenues (total, federal, state, and local), total expenditures, and itemized fund balances. The AFRs did not provide total fund balances, so this number was compiled by adding together the committed, assigned, and unassigned fund balances provided. If there are other types of fund balances used, they are not disclosed in the AFRs.

CCA reported the largest total revenue, expenditure, assets, and fund balance. Of its assets, CCA reported a net value of \$173.5 million in land, buildings, and equipment, including the only recorded rental property income of \$1.2 million in 2022.

The largest expense categories for most schools included salaries and wages for non-executive staff and compensation for independent contractors, which CCA also led. PA Cyber spent the most on average for executive compensation—approximately \$1 million per year since 2018.

Discrepancies in Reporting of Assets and Fund Balances

We found significant multi-million-dollar discrepancies in financial reporting across fiscal years between fund balance reporting in AFRs and the Form 990s for some of the schools. PA Cyber and Reach Cyber Charter Schools appeared to report smaller balances in their Form 990s compared to the AFRs, and Agora had variations of less than half a million dollars. CCA, unlike the others, reports tens to hundreds of millions of dollars *more* in fund balance and assets on its Form 990s that are not reflected in its AFRs, and this gap has been steadily rising since 2018.



These variances could be the result of funding being transferred out of the general fund to a capital reserve or other reserve accounts, raising questions about what exactly CCA is using enormous amounts of funding to buy and for what purpose.

Education Management Companies and Improper Use of Funds

Each of the four cyber charter schools uses a different method for managing its operations and curricula. These include for-profit management companies, nonprofit contractors, and in-house programs. The involvement of for-profit entities when using public funds can be concerning, especially when the corporate structures are elaborate, which may lead to problems with identifying or attributing problematic behavior.

Agora Cyber Charter School was <u>sued</u> by the PA Department of Education in 2009 for alleged fraud and misuse of taxpayer dollars. The school was alleged to have entered into improper contracts with a management company, Cynwyd Group LLC, that was co-created by Agora's founder. The founder, Dorothy June Brown, was later <u>criminally charged</u> for defrauding the charter school \$6.7 million by allegedly falsifying contracts to make fraudulent payments to a number of private companies she owned. Brown was ordered to forfeit the stolen funds but was later acquitted. A second indictment was eventually <u>dismissed</u> because Brown was found to be incompetent to stand trial.

Agora then switched to the for-profit educational management company K12 Inc (now Stride). Former employees of K12-managed schools <u>allege</u> that the company aggressively recruited children that were ill-suited for online education while then manipulating enrollment, attendance and performance data to maximize tax-subsidized per-pupil funding. Agora now relies on in-house management and only uses independent contractors for special education services.

Reach currently uses for-profit Connections Education LLC, a subsidiary of Pearson LLC. Connections Education had previously helped to found and manage CCA until 2016 when they cut ties due to shifting alignments, prompting the name change to Commonwealth Charter Academy. Connections then founded Reach a few months later. In FY 2022, Reach paid Connections Education \$44 million for contract services related to educational support. Reach's next highest independent contractor was only compensated \$1.2 million.

Though there are no major public scandals for Connections Education, it and K12 Inc have spent tens of millions of dollars over 15 years on <u>lobbying</u> in states to open charter schools and expand enrollment.



PA Cyber uses the nonprofit Lincoln Learning Solutions (LLS) for curriculum and managed services, paying LLS nearly \$20 million in FY 2022. LLS, formerly the National Network of Digital Schools, was <u>founded</u> by Nicholas Trombetta, the founder and former CEO of Pennsylvania Cyber. Trombetta was federally <u>convicted</u> for tax conspiracy in 2018 for diverting \$8 million in school funds for personal use through shell companies. Trombetta is no longer affiliated with LLS on any financial documents. LLS reported an end of year fund balance of \$72 million in FY 2022. Lincoln Park Performing Arts Center, which contracted with PA Cyber for curriculum services costing nearly \$8 million in 2022, was also founded by Nicholas Trombetta.

Commonwealth Charter Academy does not seem to employ a management company according to its 990, but it pays LearningMate Solutions \$12 million for learning management system and curriculum services.

Financial data referenced in this report is available at https://bit.ly/PACyberCharterFinances.

Commonwealth Charter Academy Properties

An inventory of properties demonstrates that Commonwealth Charter Academy is amassing a real estate empire across the commonwealth that is funded by property taxes paid by homeowners in school districts that cannot afford to fix and maintain their own buildings.

Property information was gathered through the CCA website, LexisNexis Public Records, county assessor and treasurer websites, and various other sources. Properties are categorized as owned, leased, or possibly associated with CCA. Both owned and leased properties included in the attachments have been confirmed through county property assessor websites. Family Service Centers, including future or upcoming sites, were taken directly from the CCA website.

CCA is associated with 46 unique properties. Of these, 35 locations are owned and occupied, nine are leased, and two were previously leased. We found eight additional properties possibly associated with CCA, but actual connections were difficult to verify.

Examples of purchased properties:

- \$2 million spent on a parking lot in Homestead, PA with an assessed value of \$1.2 million
- \$2,375,000 spent on a piece of vacant land in Shippensburg assessed at \$473,000
- \$4,320,000 spent on 4.42 acres of land in West Manchester, PA with an assessed value of \$314,250



• \$14.4 million spent on an office building in Montoursville, PA with an assessed value of \$2,331,790

CCA paid a total of \$88.7 million for the properties it currently owns. Those properties have assessed values totaling \$43.1 million. These sites are used for everything from school campuses to office buildings, miscellaneous commercial services, and parking lots.

Our findings can be found in Appendices A and B, which contain all the details in the spreadsheet with photos of the properties. We include notes with links to county or municipal government websites verifying ownership or other relevant information.

If CCA sells off any of these properties, there is nothing in Pennsylvania law that requires proceeds be returned to taxpayers whose funding paid for the properties. Instead these assets can be sold for profit at any time.

Other cyber charter schools own properties. Because of the amount of labor and time involved, we were only able to create the inventory of buildings for one school.

Advertising and Gift Card Invoices

Right-to-Know requests filed with all of Pennsylvania's cyber charters reveal that cybers wasted more than \$21 million on advertising and gift cards including minor league sports sponsorships, swag, TV and radio ads, and SEO, including:

- \$1,143,807 in agency fees paid to advertising companies by Commonwealth Charter Academy
- \$42,000 monthly media buy by Achievement House Cyber Charter
- \$90,174 for an on-site marketing employee at PA Distance Learning Academy
- \$220,000 spent on search engine optimization by Agora Cyber Charter School
- \$163,000 spent on school-branded swag, including backpack coolers, cardigans, fruit fusion bottles, jackets, sweatshirts, custom decals, and more by PA Cyber Charter
- \$37,900 spent promoting minor league sports teams
- \$68,750 spent on museum sponsorships
- \$99,750 in Target gift cards from REACH Cyber Charter School
- \$1,100,000 in "Thank You Grocery" gift cards from REACH Cyber Charter School
- \$1,070 on Amazon and Starbucks gift cards from PA Leadership Charter School

A document at the end of the report details additional spending.



Multiple spreadsheets and transactions and 1,853 pages of invoices from the 11 cyber charter schools that responded to our request posted in a public Google Drive at https://bit.lv/3Ugt1IY.

The Case For Forensic Audits

Forensic audits of Pennsylvania's four largest cyber charter schools must be conducted to determine whether their expenditures and reporting have complied with state law. Pennsylvania's cyber charter schools have a history of prior criminal prosecutions and investigations into their practices. And while billions of tax dollars have flowed into these schools over the past decade, state oversight over cyber charters' finances has been minimal (see Appendix C).

Specifically, forensic audits are justified by multi-million-dollar discrepancies in financial reporting across fiscal years between fund balance, revenue, and expenditure reporting via AFRs to the Pennsylvania Department of Education and the Form 990s to the IRS for the four largest cyber charters. The financial reserves and assets held by cyber charter schools are very poorly understood. CCA's practice of routinely paying more for property than its "total assessed value," warrants investigation. While in some communities assessed values are far lower than market value, it cannot be assumed that this is always the case.

CCA reporting an expenditure of \$0 for advertising on multiple Form 990s while providing invoices to Education Voters of PA through Right-to-Know requests that show tens of millions of advertising expenses during this time period raises questions. A forensic audit is needed to understand if there are items reported on cyber charters' Form 990s that do not match actual school expenditures.

Our Recommendations

- 1. The General Assembly must enact the proposed flat tuition rate of \$8000 for each regular education student who attends a cyber charter school to reduce district payments to cybers by \$262 million annually. The General Assembly must also enact reforms that will align special education tuition payments with cybers' actual cost of providing students with disabilities the services they need.
- The Auditor General must conduct financial audits of every cyber charter school.
 Forensic audits must be conducted for the four largest cyber charters that are the focus of this report to determine whether their expenditures and reporting have complied with state law.



- 3. State lawmakers must enact legislation that would return the proceeds of the sale of any charter school properties and other assets to taxpayers.
- 4. The Pennsylvania Department of Education, which authorizes cyber charters to operate in the commonwealth, must begin the process of renewing the charters of schools that are operating with expired charters (See Appendix D) and forensic audits must be a condition of charter renewal. The legislature must enact a moratorium on the approval of new cyber charter schools until all current cyber schools have valid charters. It is wildly irresponsible for our state government to approve new cyber charter schools when it is unable to ensure accountability for existing cyber charter schools through the reauthorization process.

Conclusion

Pennsylvania's system for funding cyber charter schools mandates that school districts pay cyber schools far more than it costs them to provide students with an online education. The excess funding and waste are in plain sight in the staggering growth of cyber charter asset hoards, the real estate empire that at least one cyber charter school is acquiring, and the gross waste of tax dollars by these schools on advertising costs.

State lawmakers must finally take steps to end the excessive profiteering that is occurring in the cyber charter sector.

Aligning the tuition payments with the cost of cybers providing an online education will ensure that school property taxes are invested in providing educational opportunities for students, not hoarded in bank accounts, wasted on advertising, or used to buy properties that can be sold for profit at any time.

The legislature's failure to take action on this issue puts at risk our public schools' potential to deliver a quality education for all.

Right-to-Know requests reveal \$21.8 million in cyber charter advertising and gift card costs in 2022-2023

Cybers wasted school property tax dollars on attendance gift cards, minor league sports sponsorships, swag, TV and radio ads, SEO, and much more!

In 2022-2023, school districts sent **nearly \$1 billion** in tuition payments to cyber charter schools. Because there is no state reimbursement for these costs, cyber charter tuition payments are funded primarily by property taxes.

PA law mandates that the tuition rates school districts pay cyber charter schools far exceed the cost of educating students at home on a computer, leaving cyber charter schools awash in excess money that they waste. And the evidence of this waste is in plain sight.



Cyber Charter School	Advertising & gift card expenses for 2022-23 reported from RTK requests
21st Century Cyber Charter School	\$716,597
Achievement House Cyber Charter School	\$578,946
Agora Cyber Charter School	\$832,410
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PA Distance Learning Charter School	\$681,861
PA Leadership Charter School	\$306,896
PA Virtual Charter School	\$720,164
REACH Cyber Charter School	\$1,446,386
TOTAL	\$21,869,240

Education Voters of PA filed
Right-to-Know requests with
Pennsylvania's cyber charter schools
seeking all invoices for advertising,
marketing, and promotions, including
invoices for communications firms and
third-party vendors contracted to do
this work for the 2022-2023 school
year. We also asked for information
about gift cards and cash payments.

We received responses from 11 cyber charters and logged over 1,853 pages of invoices and multiple spreadsheets and transactions. All information is posted in a public Google drive at https://bit.ly/3Ugt1IY

Turn over for more!







What business are they in?

In the 2022-2023 school year, the 11 Pennsylvania cyber charter schools that responded to our Right-to-Know requests spent \$21,869,240 on advertising and gift cards. It leads to the question, what business are PA's cyber charter schools really in?

Gift Card Distributor

- \$99,750 in Target gift cards from REACH Cyber Charter School
- \$1.1 million in "Thank You Grocery" gift cards from REACH Cyber Charter School
- \$1,070 on Amazon and Starbucks gift cards from PA Leadership Charter School

Ad Agency Angel

- \$1,143,807 in agency fees paid by Commonwealth Charter Academy
- \$695,000 per month on advertising by Commonwealth Charter Academy
- \$42,000 monthly media buy by Achievement House Cyber Charter
- \$90,174 for an on-site marketing employee at PA Distance Learning Academy
- \$549,869 on advertising by PA Distance Learning Academy

SEO Santa

- \$220,000 on search engine optimization by Agora Cyber Charter School
- \$118,000 on search engine optimization by PA Leadership Charter School

SWAG Boutique

• \$163,000 on school branded swag, including backpack coolers, cardigans, fruit fusion bottles, jackets, sweatshirts, custom decals, and more by PA Cyber Charter

Minor League Sports Promoters

- \$5,000 Washington Frontier League Baseball sponsorship
- \$12,500 Erie Sea Wolves sponsorship
- \$15,000 Lehigh Valley Phantoms sponsorship
- \$5,400 Reading Fightin' Phils sponsorship

Museum Benefactors

- \$53,750 in Carnegie Museum sponsorships
- \$15,000 in Franklin Institute sponsorships

Lawn Sign Distributors

• \$24,242 on Commonwealth Charter Academy lawn signs and window stickers

Real Estate Developer

• \$88 million spent by Commonwealth Charter Academy on 35 properties that include school campuses, office buildings, miscellaneous commercial services, and parking lots







Exposing Wasteful Subsidies, Revealing Corporate Misconduct, Empowering Communities

April 4, 2024

TO: Education Voters of PA FROM: Good Jobs First

RE: Overview of CCA Real Estate Holdings

Commonwealth Charter Academy (CCA)
One Innovation Way
Harrisburg, PA 17110
(844) 506-2965 or (717) 710-3300
https://ccaeducate.me/

ccaenroll@ccaeducate.me

TIN: 74-3068519 Founded in 2002

Fictitious names:

- Commonwealth Connections Academy (changed in 2016)
- Commonwealth Connections Academy Charter School
- Commonwealth Charter Academy and Design

Summary of findings

CCA is associated with 46 unique properties. Of these, 35 locations are owned and occupied, nine are leased, and two were previously leased. We found eight additional properties possibly associated with CCA, but actual connections were difficult to verify.

CCA paid a total of \$88.7 million for the properties it currently owns. Those properties have assessed values totaling \$43.1 million. These sites are used for everything from school campuses to office buildings, miscellaneous commercial services, and parking lots.

We assume that most properties are tax-exempt because Pennsylvania State Law 225, No. 22 § 1722-A-E states that cyber charter schools "shall be made exempt from every kind of State, county, city, borough, township or other real estate tax." We confirmed that eight properties were tax exempt as indicated by a particular land use classification, explicit mention of tax exemption on the county property assessment website, or by notes in the property tax records when available.

Without the cyber school property exemption, taxes on owned properties would be approximately \$1 million. Estimated tax amounts were pulled from comprehensive filings on LexisNexis. Actual tax payments in 2023 were just \$31,881 for two properties: 162 E. Bridge St (\$25,958) and 178 E Bridge St (\$5,923). The properties' land uses are classified as commercial services and parking, respectively.

All CCA Family Service Centers have been accounted for in our reporting, including potentially new locations. The CCA website reports new centers are forthcoming, though actual addresses for these locations, including in Carlisle, Reading/Wyomissing, Shippensburg, State College, and York, have yet to be announced formally by CCA. Our findings indicate that at least one property was purchased in four of these locales between October 2021 and June 2022, totaling approximately \$12.9 million in expenditures for service expansion.

Methodology

Property information was gathered through the CCA website, LexisNexis Public Records, county assessor and treasurer websites, and various other sources. Properties are categorized as owned, leased, or possibly associated with CCA. Both owned and leased properties included in the attachments have been confirmed through county property assessor websites. Family Service Centers, including future or upcoming sites, were taken directly from the CCA website.

For properties defined as possibly associated businesses, the property came up on Nexis Comprehensive Business Search. Still, we could not identify further linkages through any other supplementary sources. These locations are included at the end of the Appendix but are not on the spreadsheet.

There are several properties where CCA seemed to buy multiple lots in one transaction, with the purchase date and price identical but the parcel numbers differing. We adjusted the prices on the spreadsheet to account for this, so there are no duplicates. The Appendix is formatted to reflect this.

Leased properties are difficult to analyze as many are large office buildings in which CCA leases a single unit or office. While we gathered overall sale prices and property values for many of them, it is unclear how much CCA is paying to rent these individual spaces. According to the 2021 Form 990, CCA's rental income is \$1,243,546; lease payable is \$7,763,094; and lease receivable is \$6,012,615. The 990 does not connect these items to specific properties. We did not research sellers for leased properties.

Details of our findings are in the accompanying appendix and spreadsheet. The appendix contains all the details in the spreadsheet with additional photos of the properties. We include notes with links to county or municipal government websites verifying ownership or other relevant information.

Appendix B: Appendix for Real Estate Report



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Glossary of Terms Used in this Appendix

Land use

A system for classifying and designating the appropriate use of properties by tenants as defined by the municipal general plan which may include classes such as commercial, residential, or recreational.

Parcel number

The alphanumerical identification code for a lot in single ownership or under single control is usually considered a unit for the purpose of development.

Purchase date

Recorded date of sale to current owner.

Purchase price

The recorded value paid for the property at the time of purchase.

School tax district

The district where the property is located, such that any taxes collected would be apportioned to this district later through the budgeting process.

Calculated tax amount

Reflects the estimated amount of tax collectible on property, if no exemption for school activity were in place as reported in county assessment webpage or in Nexis search.

Tax abatement

A type of tax exemption whereby a local government exempts all or part of property taxes owed.

Tax exemption

A broad term that refers to different kinds of tax cuts, including property tax abatements. Records show only if the property is exempt or not. The percentage of property tax exempted is not included in this reporting; only whether one exists for the property or not.

Total assessed value

The value assigned to the property by the local tax assessor's office for the purpose of calculating how much property taxes are owed to the local taxing authority, which is usually a fraction of the property's market value.

Owned and occupied facilities

Harrisburg – Capital Campus (Family Service Center)

One Innovation Way

Harrisburg, PA 17110

Parcel number: 14-041-110

Land use: School Size: 136,463 sq. ft.

Purchase date: 8/31/2016 Purchase price: \$5,000,000 Total assessed value: \$5,513,000

Calculated Calculated tax amount (2023): \$255,903

Tax exemptions: School/college exemption



Johnstown (Family Service Center)

647 Main Street

Johnstown, PA 15901

Parcel number: 073-000395 Land use: Office building

Size: 7,242 sq. ft.

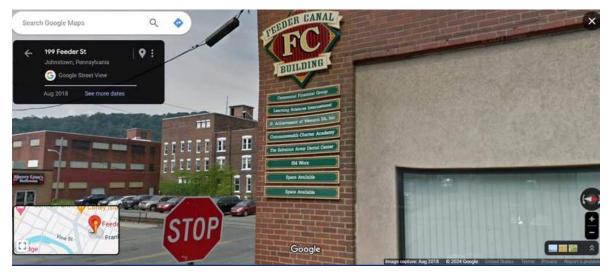
Purchase date: 4/30/2020 Purchase price: \$54,000

Total assessed value: \$130,680

Calculated tax amount (2023): \$17,198

School tax district: 73





655 Main St

Johnstown, PA 15901

Note: This property is a supplementary purchase for 647 Main St Building. The total \$220,000 purchase price is assumed to include the costs of 655 Main St, 640 & 652 Locust St, and 145 &151 Feeder St.

Parcel number: 079-004210

Land use: parking lot Size: 1,408 sq. ft.

Purchase date: 4/30/2020 Purchase price: \$220,000 Total assessed value: \$2,280

Calculated tax amount (2023): \$300

School tax district: 79

Tax exemptions: none identified

640 Locust St

Johnstown, PA 15901 Supplementary purchase for 647 Main St Building

Parcel number:073-000396

Land use: Commercial Size: 6,300 sq. ft.

Purchase date: 4/30/2020

Purchase price: See Note on 655 Main St.

Total assessed value: \$14,460

Calculated tax amount (2023): \$1,903

School tax district: 73



648 Locust St

Johnstown, PA 15901

Note: This is a supplemental purchase for the 647 Main St Building. The total \$540,000 purchase price is assumed to also include the cost of 648 Locust St and 149 Feeder St.

Parcel number: 079-004546

Land use: parking lot Purchase date: 4/30/2020 Purchase price: \$540,000 Total assessed value: \$3,720

Calculated tax amount (2023): \$490

School tax district: 79

Tax exemption: none identified

652 Locust St

Johnstown, PA 15901

Supplementary purchase for 647 Main St Building

Parcel number: 079-004525

Land use: parking lot Size: 3,168 sq. ft.

Purchase date: 4/30/2020

Purchase price: See Note on 655 Main St.

Total assessed value: \$3,440

Calculated tax amount (2023): \$453

School tax district: 79



656 Locust St

Johnstown, PA 15901

Supplementary purchase for 647 Main St building

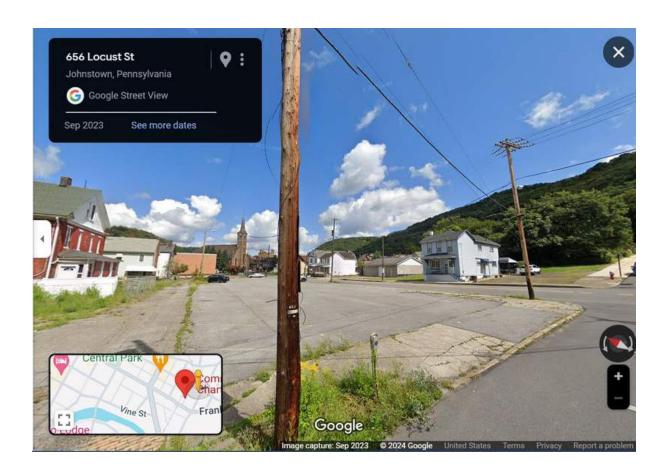
Parcel number: 079-004458 Land use: multi-family dwellings

Size: 2200 sq. ft.

Purchase date: 5/3/2022 Purchase price: \$400,000 Total assessed value: \$12,990

Calculated tax amount (2023): \$1,710

School tax district: 79



143 Feeder St

Johnstown, PA 15901 Supplementary purchase for 647 Main St Building

Parcel number: 079-111819

Land use: parking lot Size: 2,400 sq. ft.

Purchase date: not provided (but can assume 4/30/2020 based on others)

Purchase price: not provided Total assessed value: \$1,240

Calculated tax amount (2023): \$163

School tax district: 79

Tax exemptions: none identified



145 Feeder St

Johnstown, PA 15901

Supplementary purchase for 647 Main St Building

Parcel number: 079-004289

Land use: parking lot Size: 1,188 sq. ft.

Purchase date: 4/30/2020

Purchase price: See Note on 655 Main St.

Total assessed value: \$900

Calculated tax amount (2023): \$118

School tax district: 79

149 Feeder St

Johnstown, PA 15901

Parcel number: 079-004208

Land use: parking lot Size: 1,254 sq. ft.

Purchase date: 4/30/2020

Purchase price: See note on 648 Locust St.

Total assessed value: \$860

Calculated tax amount (2023): \$113

School tax district: 79

Tax exemptions: none identified

151 Feeder St

Johnstown, PA 15901

Supplementary purchase for 647 Main St Building

Parcel number: 079-004178

Land use: parking lot Size: 2,772 sq. ft.

Purchase date: 4/30/2020

Purchase price: See Note on 655 Main St.

Total assessed value: \$1,880

Calculated tax amount (2023): \$247

School tax district: 79

152 Adams St

Johnstown, PA 15901

Note: Supplementary purchase for 647 Main St Building. The total \$3,000 purchase price is assumed also to include the cost of 152 & 154 Adams St.

Parcel number: 079-112825

Land use: single family residential

Size: 1,050 sq. ft.

Purchase date: 4/5/2013 Purchase price: \$3,000

Total assessed value: \$5,420

Calculated tax amount (2023): \$713

School tax district: 79



154 Adams St.

Johnstown, PA 15901

Supplementary purchase for 647 Main St Building

Parcel number: 79-004526

Land use: vacant land/parking lot

Size: 850 sq. ft.

Purchase date: 4/5/2013

Purchase price: See note on 152 Adams St.

Total assessed value: \$5,260

Calculated tax amount (2023): \$692

School tax district: 79

Tax exemptions: none specified



Lehigh and Mahoning Valley Area – Andreas (Family Service Center)

195 Cold Spring Road

Andreas, PA 18211

Previously owned by Commonwealth Connections Academy prior to name change

Parcel number: 37-08-0044.000

Land use: Commercial Size: 472,626 sq. ft.

Purchase date: 5/15/2013 Purchase price: \$1,125,000 Total assessed value: \$805,490

Calculated tax amount (2023): \$135,376

School tax district: 12



Malvern (Family Service Center)

70 Valley Stream Parkway

Malvern, PA 19355

Parcel number: 4204 00530800

Land use: Office building Size: 453,024 sq. ft.

Purchase date: 7/10/2020 Purchase price: \$15,300,000 Total assessed value: \$7,010,150

Calculated tax amount (2023): \$195,695

School tax district: Great Valley
Tax exemptions: none identified



Montage (Family Service Center)

53 Glenmaura National Blvd

Moosic, PA 18507

Parcel number: 18601050002

Land use: Commercial Size: 422,968 sq. ft.

Purchase date: 12/19/2022 Purchase price: \$17,788,381 Total assessed value: \$222,080

School tax district: 2

Tax exemptions: Not exempt





Pittsburgh Area – Cranberry (Family Service Center)

3104 Unionville Road

Cranberry Township, PA 16066

Parcel number: 130-4F108 13F-0000

Land use: Commercial

Size: 5 acres

Purchase date: 7/19/2021 Purchase price: \$5,000,000 Total assessed value: \$353,245

Calculated tax amount (2023): \$60,520

School tax district: 9

Tax exemptions: none specified



Pittsburgh Area – Waterfront (Family Service Center)

162 East Bridge St, Suite 100

Homestead, PA 15120

Parcel number: 0130-J-00110-000-00

Land use: Commercial Size: 90,605 sq. ft.

Purchase date: 1/20/2021

Purchase price: \$1

Total assessed value: \$14,000,000 Calculated tax amount (2023): \$66,220

Actual taxes paid: \$25,958 Tax paid date: 7/6/2023 School tax district: 834

Tax exemptions: Abatement applicable, amount and type undisclosed.



178 E Bridge St

Homestead, PA 15120

Parcel number: 130-J-100

Land use: parking lot Size: 116,305 sq. ft.

Purchase date: 11/28/2022 Purchase price: \$2,000,000

Total assessed value: \$1,277,850 Calculated tax amount (2023): \$5,923

Actual taxes paid: \$5,923
Tax paid date: 3/17/2023
School tax district: Steel Valley
Tax exemptions: Not exempt



Scranton Area – Dickson City (Family Service Center)

529 Scranton Carbondale Highway

Dickson City, PA 18508

Sold from Commonwealth Connections Academy to CCA in 2016

Parcel number: 11303020016

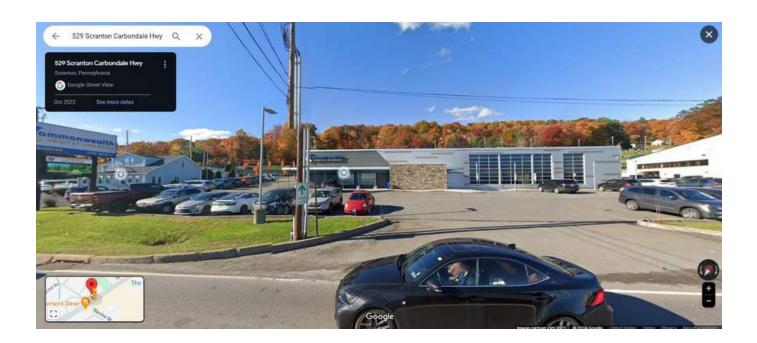
Land use: Tax exempt Size: 53,927 sq. ft.

Purchase date: 2/13/2013 Purchase price: \$1,300,000 Total assessed value: \$348,484

Calculated tax amount (2023): \$76,230

School tax district: 8

Tax exemptions: State owned-exempt



Carlisle (Future Family Service Center)

2 Alexandra Ct

Carlisle, PA 17015

Parcel number: 40-09-0527-050

Land use: vacant land Size: 101,495 sq. ft.

Purchase date: 1/26/2022 Purchase price: \$2,400,000 Total assessed value: \$516,300 Calculated tax amount (2023): \$7,785

School tax district: 40

Tax exemption: none specified

Erie (Family Service Center)

246 West 9th Street

Erie, PA 16501

Parcel number: 16-030-015.0-220.00

Land use: school Size: 25,442 sq. ft.

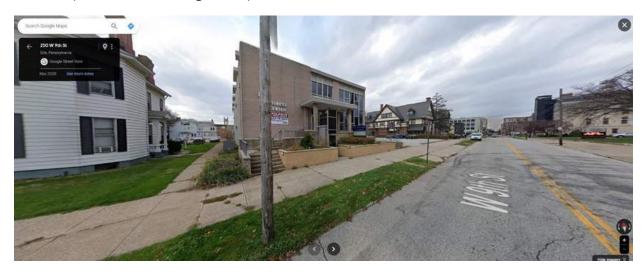
Purchase date: 6/28/2021 Purchase price: \$600,000

Total assessed value: \$488,400

Calculated tax amount (2023): \$18,358

School tax district: 16

Tax exemptions: School/college exemption



Reading/Wyomissing (Future Family Service Center - under construction)

Reading Ave.

Wyomissing, PA 17110

Parcel number: 4397-20-90-1253

Land use: parking lot Size: 5,227 sq. ft.

Purchase date: 12/16/2021 Purchase price: \$3,300,000 Total assessed value: \$25,000

Calculated tax amount (2023): \$1,113

School tax district: 18

Tax exemptions: none specified

Shippensburg (Future Family Service Center)

121 ½ Walnut Bottom Rd

Shippensburg, PA 17257

Parcel number: 36-12-0320-024

Land use: Vacant land Size: 206,039 sq. ft.

Purchase date: 6/23/2022 Purchase price: \$2,375,000 Total assessed value: \$473,000 Calculated tax amount (2023): \$7,628

School tax district: 36

Tax exemptions: none specified



State College (Future Family Service Center)

2210 High Tech Rd

State College, PA 16803

Parcel number: 12-004-056-0000

Land use: Commercial

Size: 2.94 acres

Purchase date: 10/18/2021 Purchase price: \$1,500,000 Total assessed value: \$422,340

Calculated tax amount (2023): \$25,843

School tax district: 9

Tax exemptions: none specified



Westgate Dr

West Manchester, PA

Parcel number: 51-000-JH-0013-B0-00000

Land use: Commercial

Size: 4.42 acres

Purchase date: 3/16/2022 Purchase price: \$4,320,000 Total assessed value: \$314,250 Calculated tax amount (2023): \$2,718

School tax district: 26

Tax exemptions: none specified



502 Griffin & Ravine St

Dickson, PA 18508

Parcel number: 11303020015

Land use: tax exempt Size: 0.48 acres

Purchase date: 8/16/2018 Purchase price: \$250,000 Total assessed value: \$20,000

Calculated tax amount (2023): \$4,375

School tax district: 1

Tax exemptions: state owned-exempt



1001 Penn Ave

Wyomissing, PA 17110

Parcel number: 4397-20-90-0099

Land use: office building

Size: 54,450 sq. ft.

Purchase date: 12/16/2021 Purchase price: \$3,300,000

Total assessed value: \$1,944,330 Calculated tax amount (2023): \$86,554

School tax district: 18

Tax exemptions: none specified

1200 Chess St

Monongahela, PA 15063

Note: The total \$525,000 purchase price is assumed to also include the cost of the 1200 Chess St. &

Thomas St. property.

Parcel number: 440-028-00-00-0018-00

Land use: school Size: 7.068 acres

Purchase date: 10/6/2022 Purchase price: \$525,000 Total assessed value: \$59,700 Calculated tax amount (2023): \$145

Actual taxes paid: \$0 Tax paid date: 1/4/2023 School tax district: 440

Tax exemptions: not specified

Billed \$145 in 2023, no taxes due "with discount"

https://tax.washcopa.org/wcmtp/trirsp2_msb.asp?parcel=440%2D028%2D00%2D00%2D0018%2D00+++

+¤tlist=0&





440-028-00-00-0018-00 04/23/2014

1500 Sycamore Rd

Montoursville, PA 17754

Parcel number: 26+,008.0-0550.00-000+

Land use: office building

Size: 21.135 acres

Purchase date: 3/17/2023 Purchase price: \$14,400,000 Total assessed value: \$2,331,790

Calculated tax amount (2023): not available online

Actual taxes paid: not available online

School district: 10

Tax exemptions: none specified



4 Fork St

Mount Pocono, PA 18344

Parcel number: 10/8/5/7 Land use: Commercial Size: 6,970 sq. ft.

Purchase date: 4/14/2022 Purchase price: \$3,200,000 Total assessed value: \$23,240 Calculated tax amount (2023): \$694

School tax district: 10

Tax exemptions: none specified



502 Griffin St

Scranton, PA 18508

Parcel number: 11303020019

Land use: tax exempt Size: 1,750 sq. ft.

Purchase date: 8/16/2018 Purchase price: not provided Total assessed value: \$1,500

Calculated tax amount (2023): \$328

School district: not provided

Tax exemptions: state owned-exempt

550 Township Line Rd

Blue Bell, PA 19422

Parcel number: 49-00-12010-001

Land use: office building

Size: 4.67 acres

Purchase date: 11/1/2022
Purchase price: \$5,250,000
Total assessed value: \$4,103,560
Calculated tax amount (2023): \$1
Actual taxes paid: No taxes due
School tax district: Colonial
Tax exemptions: none specified



S 25th St

Harrisburg, PA 17104

Parcel number: 13-030-007

Land use: school Size: 415,998 sq. ft.

Purchase date: 1/10/2024 Purchase price: \$1,875,000

Total assessed value: \$2,518,300 Calculated tax amount (2023): \$42,629

Actual amount paid: not available

School district: 13

Tax exemptions: not specified

Sources:

http://www.dauphinpropertyinfo.org/view/RE/130300070000000

Nexis: "The Catholic Diocese of Harrisburg recently sold a 32,437-square-foot building at 555. S. 25th St. Jim, Jimmy and Jeff Koury of RSR Realtors represented the seller. Scott Williams of Jones Lang Lasalle represented the buyer, Commonwealth Charter Academy."



Thomas St

Monongahela, PA 15603

Parcel number: 440029000000600tho

Land use: Commercial Size: 124,294 sq. ft. Purchase date: 10/6/2022

Purchase price: See note on 1200 Chess St.

Total assessed value: \$166,000 Calculated tax amount (2023): \$1,047

Actual taxes paid: not available

School tax district: 10

Tax exemptions: none specified



440-029-00-00-0006-00 04/07/2014

Notes: Former Ringold School District school grounds

Leased facilities:

Wilkes-Barre (Family Service Center)

264 Highland Park Blvd.

Wilkes-Barre, PA 18702

Current owner: Dowd Holdings LP

Land use: office building Purchase date: 8/24/2022 Purchase price: \$350,000

Total assessed value: \$874,560



Williamsport (Family Service Center)

1020 Commerce Park Drive, Suite 7B

Williamsport, PA 17701

Current owner: Water Tower Square LLC

Parcel number: 61+,004.0-0701

Land use: Improved – use not specified

Size:

Purchase date: 5/12/2995 Purchase price: \$975,000

Total assessed value: \$1,615,920 Calculated tax amount (2023): 60,403

School tax district: 61



Allentown (Family Service Center)

1501 Lehigh Street, Suite 103

Allentown, PA 18103

Current owner: BaBa Guru One LLC Parcel number: 549691278849

Land use: Office building
Purchase date: 2/1/2024
Purchase price: \$12,500,000
Total assessed value: \$4,973,700



Norristown (Family Service Center)

1000 Sandy St (previously 1000 Sandy Hill Road, Suite 150)

Norristown, PA 19401

No matches for original address Sandy Hill Road on county assessor's website, though that is the address listed on CCA website.

Current owner: Lucky Dragon Investment

Parcel number: 13-00-32956-007

Land use: Office building

Size: 36,777 sq. ft.

Purchase date: 10/2/2019 Purchase price: \$3,400,000 Total assessed value: \$1,783,900

Calculated tax amount (2023): \$108,516 School tax district: Norristown Area

Tax exemptions: none



1426 N 3rd St

Harrisburg, PA 17102

Current owner: Campus Square Partners LP Parcel number: 06-015-034-000-0000

Land use: Commercial Size: 70,512 sq. ft.

Purchase date: 1/12/2007 Purchase price: \$425,000

Information obtained from county property website and commercial web site confirms CCA occupancy on

first floor of the building

http://www.dauphinpropertyinfo.org/view/RE/06-015-034-000-0000/2024 https://www.commercialcafe.com/commercial-property/us/pa/harrisburg/1426-n-third-street-campus-square/



2100 Garden Dr Ste **101**

Seven Fields, PA 16046 Current owner:

Niko Real Est LLC

Parcel number: 505-S1-13A

Land use: Commercial

Size: 1.222 acres

Purchase date: 5/27/2022 Purchase price: \$2,275,000 Total assessed value: \$133,070

Calculated tax amount (2023): \$21,967

School tax district: 505 Tax exemptions: none



211 N 13th Fl 2

Philadelphia, PA 19107

Current owner: 211 N 13th St Association

Parcel number: 88-3-0162-00 Land use: office building

Size: 88,290 sq. ft.

Purchase date: 2/12/1997

Purchase price: \$1

Total assessed value: \$8,500,000

Calculated tax amount (2023): \$118,983 (2024 estimate)

School tax district: Philadelphia SD

Tax exemptions: none



23 Morris Ave

Bryn Mawr, PA 190101

Current owner: Bryn Mawr Square LP Parcel number: 40-00-41176-652 Land use: condominium office

Size: 1,000 sq. ft.

Purchase date: 5/12/2000
Purchase price: not provided
Total assessed value: \$107,470
Calculated tax amount (2023): \$4,301
School tax district: Lower Merion

Tax exemptions: none

Record confirms owner is not CCA, but that they are registered as occupying the space as a place of

business.

https://www.yellowpages.com/bryn-mawr-pa/mip/commonwealth-connections-academy-13545671



2308 Patton Rd Ste D

Harrisburg, PA 17112

Current owner: Blue Mountain Properties LLC

Parcel number: 35-009-194

Land use: Commercial Size: 21,820 sq. ft.

Purchase date: 2/13/2019

Purchase price: \$1

No longer a tenant. Confirmed on property listing. https://www.loopnet.com/Listing/2308-Patton-Rd-

Harrisburg-PA/21623882/



5010 E Trindle Rd Ste 200

Mechanicsburg, PA 17050

Current owner: JVC Investments

Parcel number: 10-22-0525-067 U-200-B

Land use: condominium office
Purchase date: not provided
Purchase price: not provided
Total assessed value: \$165,900

Calculated tax amount (2023): \$2,165

School tax district: 10 Tax exemptions: none



846 S 57th St

Philadelphia, PA 19143

Current owner: Abiding Truth Ministries

Parcel number: 77-4-3250-50 Land use: community center

Size: 23,908 sq. ft.

Purchase date: 6/23/2003 Purchase price: \$375,000 Total assessed value: \$732,300

Calculated tax amount (2023): \$2,973 (2024 estimate)

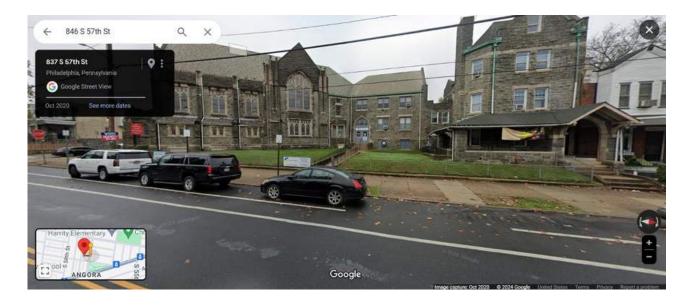
School tax district: Philadelphia SD Tax exemptions: taxable/not exempt

City-county gov. removed owner name from records for "privacy concerns". Searchable address is 5701

Washington Ave, CCA use of building at location called "Abiding Truth Ministries".

Property record: https://property.phila.gov/?p=774325050.

Google maps image confirms that CCA operated in the space, at least through October 2022.



900 Agnew Rd

Pittsburgh, PA 15227 Current owner: Community Specialists Corporation Parcel number: 59-h-40-1 Land use: public university Purchase date: 12/29/2000 Purchase price: \$2,226,190 Total assessed value: \$2,800,000 School tax district: 131

Tax exemptions: school/college

Possible Connected Businesses (not included in spreadsheet)

127 N Ligonier St

New Florence, PA 15944

Not listed on county website. Confirmed CCA presence through at least August 2023 from Google maps

image.

Parcel number: 23-01-11-0-048-60-001

Land use: Commercial

Total assessed value: \$15,110



19 ½ N 4th St

Harrisburg, PA 17101

Current owner: Akshay Properties LLC

Parcel number: 09-001-041

Land use: Commercial

Size: 4,316 sq. ft.

Purchase date: 11/12/2020 Purchase price: \$375,000

Total assessed value: \$211,000

Calculated tax amount (2023): \$10,378

School tax district: 10

Tax exemptions: none specified

Information obtained from county property website. Does not confirm CCA occupancy in building.

Association with the property pulled from Nexis business lookup. http://www.dauphinpropertyinfo.org/view/RE/090010410000000



235 Market St 502-B5T

Harrisburg, PA 17101

Parcel number: 130-4F108-13F-

Purchase date: 7/13/2021 Purchase price: \$5,000,000

Found on Nexis business search, no other association clear.

1009 Beaver Grade Rd

Corapolis, PA 15108

Current owner: Anthony A Memorial Real Estate

Parcel number: 0596-L-00123-0000-00

Land use: office building

Size: 1.27 acres

Purchase date: 10/3/2011 Purchase price: \$3,500,000 Total assessed value: \$2,800,000 School tax district: Moon Area

Tax exemptions: taxable/not exempt

Owner information obtained from county property website:

https://www2.alleghenycounty.us/RealEstate/Comps.aspx?ParcelID=0596L00123000000&SearchType=2 &CurrRow=0&SearchName=&SearchStreet=BEAVER%20GRADE&SearchNum=1009&SearchMuni=&SearchParcel=&pin=0596L00123000000



429 4th Ave Ste 806

Pittsburgh, PA 15219

Current owner: Pittsburgh Alleghany County Thermal Ltd

Parcel number: 8-R-1 Land use: office building

Size: 7,583 sq. ft.

Purchase date: 5/4/2006 Purchase price: \$3,200,00

Total assessed value: \$3,800,000

Calculated tax amount (2023): \$17,614.52

School tax district: 102 Tax exemptions: none

Owner and property information obtained from county property website:

https://www2.alleghenycounty.us/RealEstate/Sales.aspx?ParcelID=0002E00128000000&SearchType=&CurrRow=0&SearchName=&SearchStreet=&SearchNum=&SearchMuni=&SearchParcel=&pin=0002E00128000000

4050 Crums Mill Rd Ste 303

Harrisburg, PA 17112

Current owner: Sandra De Hernandez Parcel number: 06-5307-73-51-4943

Land use: office building Purchase date: 12/1/2023 Purchase price: \$180,000

Total assessed value: \$558,000



17 S 2nd St

Harrisburg, PA 17101

Current owner: South Second Associates LLC

Parcel number: 03-004-017 Land use: office building

Size: 8,590 sq. ft.

Purchase date: 10/31/2018 Purchase price: \$1,800,000 Total assessed value: \$528,200

Calculated tax amount (2023): \$29,996

School tax district: 3

Tax exemptions: not specified

Information obtained from county property website. http://www.dauphinpropertyinfo.org/view/RE/03-004-

017-000-0000/2024



Vacant lot at end of Developac Road

Dubois, PA

https://www.thecourierexpress.com/news/plans-progressing-for-commonwealth-charter-academy-office-space-in-sandy-township/article_bb3ea746-c5ee-11ee-afc3-677b3d33f9d6.html

Land use: office building

Size: approximately 19,749 sq. ft.

Appendix C

Name of School

Date of most recent audit found via a search on the Auditor General's website

21st Century Cyber CS	<u>6/30/08</u>
Achievement House CS	No Record Found
Agora Cyber CS	No Record Found
ASPIRA Bilingual Cyber CS	05/23/2018 - Graphic Only
Central PA Digital Learning Foundation C	07/01/2009
Commonwealth Charter Academy CS*	<u>1/26/2012</u>
Esperanza Cyber CS	No Record Found
Insight PA Cyber CS	No Record Found
Pennsylvania Cyber CS	<u>09/21/2016</u>
Pennsylvania Distance Learning CS	<u>04/30/2015</u>
Pennsylvania Leadership CS	No Record Found
Pennsylvania Virtual CS	12/18/2008
Reach Cyber CS	No Record Found

^{*}Audit done when school was called Commonwealth Connections Charter Academy

Appendix D

School Name	Renewal Date	Expiration of Charter	
21st Century Cyber Charter School	February 19, 2019	June, 30, 2024	
Insight PA Cyber Charter	November 10, 2022	June 30, 2028	
PA Cyber	September 11, 2019	June 30, 2025	
PA Distance Learning Charter School	December 22, 2023	June 30, 2029	
Pennsylvania Virtual Charter School	January 23, 2019	June 30, 2024	
Reach Cyber Charter	October 5, 2023	June 30, 2029	
Achievement House CS	No record found		
Agora Cyber CS	No record found		
ASPIRA Bilingual Cyber CS	No record found		
Central PA Digital Learning Foundation C	No record found		
Commonwealth Charter Academy CS	No record found		
Esperanza Cyber CS	No record found		
Pennsylvania Leadership CS	No record found		

Appendix E					
Pennsylvania Cyber Charter School Student Enrollment 2022-2023					
21st Century Cyber CS	Cyber CS	Chester	1,241		
Achievement House CS	Cyber CS	Chester	958		
Agora Cyber CS	Cyber CS	Montgomery	4,966		
ASPIRA Bilingual Cyber CS	Cyber CS	Philadelphia	876		
Central PA Digital Learning Foundation C	Cyber CS	Blair	148		
Commonwealth Charter Academy CS	Cyber CS	Dauphin	20,358		
Esperanza Cyber CS	Cyber CS	Philadelphia	990		
Insight PA Cyber CS	Cyber CS	Chester	3,639		
Pennsylvania Cyber CS	Cyber CS	Beaver	9,856		
Pennsylvania Distance Learning CS	Cyber CS	Allegheny	1,229		
Pennsylvania Leadership CS	Cyber CS	Chester	3,284		
Pennsylvania Virtual CS	Cyber CS	Montgomery	2,962		
Reach Cyber CS	Cyber CS	Dauphin	6,919		
Source: Pennsylvania Department of Education Public School Enrollment Reports					