

ESPERANZA CYBER CS

Charter School Annual Report | 2022 - 2023

School Profile

LEA Name

Esperanza Cyber CS

AUN

126511563

Address 1

4261 N. 5th Street

Address 2**City**

Philadelphia

State

PA

Zip Code

19140

Chief Administrator Name

Dr Jon D Marsh

Chief Administrator Email

jmarsh@esperanzacybercs.net

Chief Administrator Phone

(267)562-1814

Extension**Charter School Principal****Principal Name**

Joseph Papeika

Principal Email

jpapeika@esperanzacybercs.net

Principal Phone

267-318-5950

Extension

Principal Name

Ivan Estevez

Principal Email

iestevez@esperanzacybercs.net

Principal Phone

215-967-9703

Extension**Principal Name**

Sheila González

Principal Email

sgonzalez@esperanzacybercs.net

Principal Phone

787-948-8503

Extension

Authorizing District(s)

Cyber Charter - PDE is Authorizing Entity (CHECKED)

Upload Current Charter (PDF only)

Esperanza Cyber Charter School Application-2011 (1).pdf

Governance and Staff

Board of Trustees Members

Name	Office	Check if New Member
Rev. Magaly Martinez	Chairperson	
Mrs. Carmen Rocha	Vice-Chairperson	
Ms. Carmen Torres	Member	
Mr. Jorge Calixto	Treasurer	
Ms. Judith Torres-Lynch	Member	
Ms. Carmen Infante	Secretary	
Rev. Luis Cortez	Ex-Officio	
Dr. David Hurtado	Member	

Explanation of Board of Trustees Changes

Ms. Amanda Roman resigned from the board after the 21-22 school year. Ms. Carmen Infante was appointed the Secretary. The Board accepted Dr. David Hurtado's resignation effective February 16, 2023, at the Regular board meeting on February 23, 2023.

Board of Trustees Meeting Schedule

Location	Date	Time
Union League Liberty Hill 800 Ridge Pike, Lafayette Hill, PA 19444	2022-08-10	9:00 AM

4261 N 5th Street Philadelphia PA 19140 (Esperanza)	2022-10-27	3:30 PM
4261 N 5th Street Philadelphia PA 19140 (Esperanza)	2022-12-15	3:30 PM
4261 N 5th Street Philadelphia PA 19140 (Esperanza)	2023-02-23	3:30 PM
4261 N 5th Street Philadelphia PA 19140 (Esperanza)	2023-04-27	3:30 PM
4261 N 5th Street Philadelphia PA 19140 (Esperanza) No Quorum	2023-05-25	3:30 PM
4261 N 5th Street Philadelphia PA 19140 (Esperanza)	2023-06-08	3:30 PM

Upload Board Minutes

2022-2023 ECCS Board Minutes_0f074d54.pdf

Leadership Team

Name	Title/Position	Check if New Member
Joseph Papeika	Principal	
Ivan Estevez	Principal	(CHECKED)
Kelly Krelove	Assistant Principal	
Morgan Baker	Assistant Principal	

Daniel Cote	Director of Special Education	
Amber Mendoza	Human Resource Officer	
Jasmina Campos-Rivera	Business Manager	
Courtney Walton	Other	
Sheila Gonzalez	Principal	(CHECKED)

Explanation of Leadership Changes

Resignation of former Elementary Principal. Addition of a Co-teaching Principal to support school-wide co-teaching efforts.

Upload of Professional Staff Member Roster (PDE-414 Form)

PDE 414.pdf

Quality of Teaching and Other Staff

	# of Staff per Category	# of Staff Appropriately Certified	# of Staff Promoted	# of Staff Transferred	# of Staff Terminated	# of Staff Contracted for Following Year
Chief Executive Officer	1	1	0	0	0	1

Chief Administrative Officer	0	0	0	0	0	0
Principal	3	3	1	0	0	3
Assistant Principal	2	2	0	0	0	2
Classroom Teacher (including Master Teachers)	59	55	0	0	3	59
Specialty Teacher (including Master Teachers)	21	13	0	0	2	21
Special Education Teacher (including Master Teachers)	17	17	0	0	3	17
Special Education Coordinator	1	1	0	0	0	1
Counselor	4	4	0	0	0	4
Psychologist	1	1	0	0	0	1
School Nurse	1	1	0	0	0	1
IT Director	1	1	0	0	0	1
Business Administrator	1	1	0	0	0	1

ISD, Curriculum Developers, Tech Support	11	11	1	0	2	11
HR Manager	1	1	0	0	0	1
Student Support Manager, Facilities Manager	1	1	0	0	0	1
Business Office, Administrative Support Staff, Teaching Assistants	59	59	0	0	10	59
Other	16	16	0	0	3	16
Totals	200	188	2	0	23	200

Explanation of Substantial Differences

Enrollment increases accounted for a larger staff compared to the 22-23 school year.

Fiscal Matters

Major Fundraising Activities

There has been no major fundraising activities performed during the 2022-2023 school year.

Fiscal Solvency Policies

There has been no changes to policies and procedures.

Accounting System

The business office added Microix Software Solutions for Nonprofits at the beginning of the 2022-23 school year. The organization continues to use Abila Fund Accounting.

Preliminary Statements of Revenues, Expenditures & Fund Balances

Preliminary revenues and expenditures are attached.

Upload Statements of Revenues, Expenditures & Fund Balances

GENERAL FUND BALANCE.pdf

20230801_Preliminary Statement of Revenues, Expenditures &Fund .pdf

Financial Audit Basics

Audit Firm

WithumSmith+Brown

Date of Last Audit

2022-06-30

Fiscal Year Last Audited

2022

Explanation of the Report

This Report is an integral part of an audit performed in accordance with Government Audition Standards in considering the entity's internal control and compliance.

Upload Financial Audit Document(s)

ECCS Audit 2021_22.pdf

Management Communication Letter 2022 (ECCS).pdf

Financial Audit Citations

Financial Audit Citations Description	Response
There no instances of noncompliance or other matters. The communication letter is attached.	N/A

Federal Programs Consolidated Review

Federal Programs Consolidated Review Document(s)

No

Special Education

Special Education Support Services

Position Title	Building(s) Name and Location for Charter Schools	Caseload	Low Age	High Age
Special Education 9-12 Teacher 1	Esperanza Cyber Charter School	19	14	21
Special Education 9-12 Teacher 2	Esperanza Cyber Charter School	20	14	21
Special Education 9-12 Teacher 3	Esperanza Cyber Charter School	20	14	21
Special Education 9-12 Teacher 4	Esperanza Cyber Charter School	20	14	21
Special Education 9-12 Teacher 5	Esperanza Cyber Charter School	21	14	21
Special Education 9-12 Teacher 6	Esperanza Cyber Charter School	21	14	21
Special Education 9-12 Teacher 7 Liaison	Esperanza Cyber Charter School	11	14	21
Special Education 9-12 Teacher 8 Foundational Skills	Esperanza Cyber Charter School	11	14	21
Special Education 6-8 Teacher 1	Esperanza Cyber Charter School	22	12	14
Special Education 6-8 Teacher 2 Liaison	Esperanza Cyber Charter School	14	12	14
Special Education 6-8 Teacher 3	Esperanza Cyber Charter School	25	12	14
Special Education 6-8 Teacher 4 Foundational Skills	Esperanza Cyber Charter School	7	12	14

Special Education K-5 Teacher 1 Liaison	Esperanza Cyber Charter School	4	5	7
Special Education K-5 Teacher 2	Esperanza Cyber Charter School	16	7	9
Special Education K-5 Teacher 3	Esperanza Cyber Charter School	18	9	12
Transition Specialist	Esperanza Cyber Charter School	0	13	21
School Psychologist	Esperanza Cyber Charter School	0	5	21
Director of Special Education	Esperanza Cyber Charter School	0	5	21
Speech and Language Pathologist	Esperanza Cyber Charter School	0	5	21
Behavior Specialist	Esperanza Cyber Charter School	0	5	21

Special Education Contracted Services

Title	Amt. of Time per Week in Days or Hours	Operator	# of Students
Counseling	5 hours per week	Outside Contractor	10
Speech and Language Pathologist	3 hours per week	Outside Contractor	5
Occupational Therapist	2.5 hours per week	Outside Contractor	5

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring

2021-07-26

Upload Link to Report (Optional)

Special Education Cyclical Monitoring Report

ECCS CHILD FIND NOTICE 2020-2021 (1).pdf

Administrative Procedures for Internal Controls of IEP Development

ECCS Child Find Notice 2023-2024.pdf

Special Education Personnel Development

Autism

Description of Training			
Supporting Students with Autism			
Lead Person/Position		Year of Training	
Director of Special Education		2022-2023	
Hours Per Training	Number of Sessions	Provider	Who Participated (Audience)
0.5	1	ECCS	All Teachers

Training Date Complete

2022-11-02

Agenda_ Teaching Students with Autism - Google Docs.pdf

11_02_2022 Teaching Students With Autism - Google Sheets.pdf

BehaviorSupport

Description of Training			
Trauma Informed Care			
Lead Person/Position		Year of Training	
Professional Learning Coordinator		2022-2023	
Hours Per Training	Number of Sessions	Provider	Who Participated (Audience)

2	1	ECCS/Lakeside Global	All Staff
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Training Date Complete

2022-11-18

(11_18_2022)Trauma Informed Care_ Trauma 102- Skills-Focused Extension of Trauma Awareness presented by Lakeside Global Institute- 2 hours (Responses) - Google Sheets.pdf
 Trauma Informed Care 102 Agrenda - Google Docs.pdf

Paraprofessional

Training not offered.

Transition

Description of Training			
Effective Practices of Secondary Transition			
Lead Person/Position		Year of Training	
PaTTAN		2022-2023	
Hours Per Training	Number of Sessions	Provider	Who Participated (Audience)
4	7	PaTTAN	Special Education

Training Date Complete

2023-05-25

Agenda_ Effective Practices for Secondary Transition 2022-2023 - Google Docs.pdf
 Effective Practices of Secondary Transition 2022-2023 - Google Sheets.pdf

ScienceofLiteracy

Training not offered.

ParentTraining

Description of Training			
Educational Supports			
Lead Person/Position		Year of Training	
Director of Special Education		2022-2023	
Hours Per Training	Number of Sessions	Provider	Who Participated (Audience)
1	1	ECCS	Parents

Training Date Complete

2022-10-03

Educational Supports - Google Sheets.pdf

Untitled document - Google Docs_27a02f27.pdf

Training Date Complete

2022-11-07

Transition to Adult Life - Google Sheets_456caa40.pdf

Untitled document - Google Docs_9bae7fc9.pdf

Training Date Complete

2022-12-05

IEPs, Section 504 Plans, etc - Google Sheets.pdf

Untitled document - Google Docs.pdf

IEPDevelopment

Description of Training			
Essentials of IEP Writing			
Lead Person/Position		Year of Training	
PaTTAN		2022-2023	
Hours Per Training	Number of Sessions	Provider	Who Participated (Audience)
12	12	PaTTAN	Special Education Teachers

Training Date Complete

2023-04-26

14d95762-a5f4-47ac-8844-e943c0273713.pdf

Essentials fo IEP Writing 2022-2023 - Google Sheets.pdf

Special Education Program Profile

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
1056953	Elementary	Full-time (1.0)	07/25/2023 09:51 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		18
Identify Classroom	Classroom Location	Age Range
School District	Elementary	9 to 11
Age Range Justification		FTE %
		0.9

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
4960708	Elementary	Full-time (1.0)	07/25/2023 09:50 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		16
Identify Classroom	Classroom Location	Age Range
School District	Elementary	7 to 9
Age Range Justification		FTE %
		0.8

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
8676535	Elementary	Part-time (0.5)	07/25/2023 09:49 AM

Building Name

Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		5
Identify Classroom	Classroom Location	Age Range
School District	Elementary	5 to 7
Age Range Justification		FTE %
		0.25

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
4162975	Secondary	Full-time (1.0)	07/03/2023 01:19 PM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		14
Identify Classroom	Classroom Location	Age Range
School District	Secondary	12 to 14
Age Range Justification		FTE %
		0.7

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
8513076	Secondary	Full-time (1.0)	07/03/2023 01:00 PM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		

Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	12 to 14
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
1418962	Secondary	Full-time (1.0)	07/03/2023 12:59 PM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		11
Identify Classroom	Classroom Location	Age Range
School District	Secondary	17 to 21
Age Range Justification		FTE %
		0.55

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
2193283	Secondary	Full-time (1.0)	07/03/2023 12:53 PM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load

Supplemental (Less Than 80% but More Than 20%)	20
Identify Classroom	Classroom Location
School District	Secondary
Age Range Justification	FTE %
Some students in his classes range from 14 to 21.	1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
3784202	Secondary	Full-time (1.0)	07/25/2023 08:25 AM

Building Name	
Esperanza Cyber CS	
Support Type	
Life Skills Support	
Support Sub-Type	
Life Skills Support (Grades 7-12)	
Level of Support	Case Load
Supplemental (Less Than 80% but More Than 20%)	10
Identify Classroom	Classroom Location
School District	Secondary
Age Range Justification	FTE %
	0.5

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
5280132	Secondary	Full-time (1.0)	07/03/2023 11:38 AM

Building Name	
Esperanza Cyber CS	
Support Type	
Learning Support	
Support Sub-Type	
Learning Support	
Level of Support	Case Load
Supplemental (Less Than 80% but More Than 20%)	20
Identify Classroom	Classroom Location
School District	Secondary
	Age Range
	14 to 21

Age Range Justification	FTE %
Some students in his classes range from 14 to 21.	1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
8281565	Secondary	Full-time (1.0)	07/03/2023 11:32 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
Some students in his classes range from 14 to 21.		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
6982891	Secondary	Full-time (1.0)	07/03/2023 11:29 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
Some students in his classes range from 14 to 21.		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
3070689	Secondary	Full-time (1.0)	07/03/2023 11:24 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
Some students in his classes range from 14 to 21.		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
7976513	Secondary	Full-time (1.0)	06/26/2023 01:23 PM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		20
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
Some students in his classes range from 14 to 21.		1

Facilities and Agreements

Fixed assets acquired by the Charter School during the past fiscal year

Fixed Asset Description	Location	Capital Expenditure
Standing Office Space	3rd Floor	Yes
Neat Bars Pro and Pad	1st Floor Conference Rooms	Yes
Standing Office Space	1st Floor	Yes

Facility Plans and Other Capital Needs

The Charter School's plan for future facility development and the rationale for the various components of the plan

As school has grown, there is a need for more space. Leadership at the school has met with at least one architect about building a separate school building. The Board of Directors has allocated \$10,000,000 for the project.

Memorandum of Understanding

Organization	Purpose
Philadelphia Police Department	Establishing procedures to follow when incidents occur on school property?, during school-sponsored events, and as described ?? the ?afe ?chools Act.
Congreso de Latinos Unidos, Inc. (Congreso)	Service Providers for ELECT Programs

Upload of Memorandum of Understanding Document(s)

22_23 MOU PHILADELPHIA POLICE DEPARTMENT .pdf

22-23 MOU Congreso_Elect Program_c97c298d.pdf

Articulation Agreements

Partnering Institution

Eastern University (Esperanza College)

Agreement Type

Program/Course Area

College Courses while attending 12th grade

Upload Articulation Agreement

Esperanza Cyber _Eastern University Dual Enrollment Agreement (1).pdf

Management Survey

Charter School Management Survey

Charter School Name

Esperanza Cyber CS

Point of Contact Name

Dr. Jon Marsh

Point of Contact Telephone Number

2675621814

Extension**Point of Contact Email**

jmarsh@esperanzcybercs.net

Management Organization Information

As of the start of the 2021/2022 school year, has the Charter School had a Management Organization (i.e., a separate legal entity that contracts with one or more charter schools to manage, operate, and oversee the schools OR that holds charters to operate two or more charter schools)?

Yes

Is/was the Management Organization a:

Single Management (non-profit)

Management Organization Name

Nuava Esperanza Inc.

Federal EIN (Employer Identification Number)

23-2552707

Address 1

4261 N. 5th Street

Address 2

City

Philadelphia

State

PA

Zip Code

19140

Plus 4 Code

2615

Additional Comments

Signatures and Affirmations

Upload Board Affirmation Statement

2022-23 ECCS Annual Report Signed Affirmation Statement.pdf

Date of Approval

2023-08-09

Charter School Annual Report Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Dr. Jon D. Marsh

Charter School Law Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Dr. Jon D. Marsh

Ethics Act Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Dr. Jon D. Marsh

Charter School Annual Background Check Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Dr. Jon D. Marsh

Charter Annual Administrative Certification Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Dr. Jon D. Marsh

Charter School Identification of Students with Specific Learning Disabilities using Response to Intervention Assurance/Affirmation

Board President

Board President Signature for Charter Annual Report Affirmation can be found in the Uploaded Board Affirmation Statement.

Chief Executive Officer

Dr. Jon D. Marsh

**Esperanza Cyber Charter School
Board of Trustees Retreat
Zoom Meeting/Union League Liberty Hill
800 Ridge Pike, Lafayette Hill, PA 19444
August 10, 2022
9:00 AM**

Board Member Present: Ms. Carmen Infante, Mrs. Carmen Rocha, Ms. Carmen Torres, Dr. David Hurtado, Mr. Jorge Calixto, Ms. Judy Torres-Lynch, Rev. Rosa Magaly Martinez

Board Members Absent: Rev. Luis Cortés

Member Present: Ms. Amber Mendoza, Mr. Anthony Roman, Mr. Artemio Rodriguez, Mr. Dan Cote, Mr. Daniel Schroeder, Rev. Danny Cortés, Mrs. Denise Taufalele, Mrs. Heather High-Kennedy, Mr. Ivan Estevez, Dr. Jon Marsh, Mr. Joseph Papeika, Mr. Michael Hopkins, Mrs. Naomi Roman, Ms. Rinku Modi, Ms. Shileemarie Carrion, Mr. Yanci Colon

CALL TO ORDER AND INTRODUCTIONS

Madam Chair Rev. Martinez called the meeting order at 9:00 a.m.

APPROVAL OF MINUTES

Madam Chair Rev. Martinez recommended that the Board approves the June 9th, 2022, Board Meeting minutes as presented.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Mrs. Rocha seconded.

Yea: Mr. Calixto, Dr. Hurtado, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres, Ms. Torres-Lynch

Nay: **0**

Abstention: **0**

BOARD ELECTIONS

Ms. Carmen Infante was elected the new Board Secretary, and the following officers were re-elected:

- Rev. Rosa Magaly Martinez - Chair
- Mrs. Carmen Rocha - Vice-Chairperson
- Mr. Jorge Calixto - Treasurer

Final Resolution: Motion Carries

Rev. Martinez moved, and Mr. Hurtado seconded.

Yea: Mr. Calixto, Dr. Hurtado, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres, Ms. Torres-Lynch

Nay: **0**

Abstention: **0**

FINANCE

Monthly Financial Statements

Mr. Rodriguez presented Monthly Financial Statements for April 30th, 2022.

Dr. Marsh explained the Monthly Financial Report Variance Narrative for April 30th, 2022.

Dr. Marsh called for a vote to approve the Financial Report.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Dr. Hurtado, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres, Ms.

Torres-Lynch

Nay: **0**

Abstention: **0**

PRESENTATIONS AND REPORTS

New School Year Initiatives

Dr. Marsh presented the goals of the 2022-23 School Year, discussing the following:

- Co-Teaching
- Family Coaches
- Social Worker Initiative (Continued)
- Opportunity Community/Synergy Goals

Dr. Marsh briefly discusses the CSI goals for the coming school year, discussing the following:

- Regular Attendance
- ELA
- Math

2021-22 Sending Schools Information

Mr. Papeika presented the school data for the 2021-22 School Year.

School Improvement Plan

Mrs. Taufalele presented the CSI Plan for the 2022-23 School Year.

2021-22 Board Goals

Dr. Marsh presented the 2021-22 Board Goals, addressing the following:

- Social Worker Initiative
- MTSS (School Improvement)
- Curriculum Development
- Expand Esperanza College Partnership/Dual Credit

Instructional Coaching

Dr. Marsh presented the updates for Instructional Coaching 2021-22 and ELD Professional Development for the following school year:

- 2021-22
- 2022-23

Operations Reports

Dr. Marsh presented the Operations reports. Then, Mr. Roman went over the ESSER Monitoring process and procedure.

In the presentation, Dr. Marsh and Mr. Roman addressed the following areas:

- Attendance Report 2021-22
- Enrollment Report
- ESSER Monitoring (presented by Mr. Anthony Roman)
- Charter Renewal Update
- Safe School

The meeting paused for Lunch at noon.

The meeting resumed after Lunch at 12:49 pm, and presentations and reports commenced.

ELD Report

Mr. Hopkins presented the presentation for ELD Report, addressing the following areas:

- ELD Enrollment Growth
- ELD Pass Rates
- ACCESS
- Migrant Student Program
- Restructured Curriculum
- 2022-23 Plan
- Spanish Literacy Class

Special Education

Mr. Cote presented updates on the Special Education Department, addressing the following areas:

- Cyclical Monitoring
- Student Population
- Graduation
- Foundational Skills Class
- Transition Specialist
- Least Restrictive Environment
- Special Education Liaisons
- Speech and Language Pathologist

NEW BUSINESS

Contracts

ECCS brought fourteen new contracts to the Board for approval. All contracts presented were renewals of last year's agreements.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Ms. Infante seconded.

Yea: Mr. Calixto, Dr. Hurtado, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres, Ms. Torres-Lynch

Nay: 0
Abstention: 0

2022-23 Board Goals

Dr. Marsh called for a vote to approve the 2022-23 Board Goals presented in the first half of the meeting.

Final Resolution: Motion Carries

Mr. Calixto moved, and Mrs. Rocha seconded.

Yea: Mr. Calixto, Dr. Hurtado, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres, Ms. Torres-Lynch

Nay: 0

Abstention: 0

Handbooks

Ms. Mendoza presented the new handbooks for the coming school year and briefly discussed each one with their respective updates and changes.

The Board suggested tabling the changes in the dress code in the Employee Handbook until the new dress code has been implemented and reviewed by NEI.

Rev. Martinez motioned to approve the handbook and table the dress code in the Employee Handbook.

Final Resolution: Motion Carries

Dr. Hurtado moved, and Ms. Torres-Lynch seconded.

Yea: Mr. Calixto, Dr. Hurtado, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres, Ms. Torres-Lynch

Nay: 0

Abstention: 0

Curriculum Development

Mrs. High-Kennedy presented the presentation for Curriculum Development, discussing the following information:

- Curriculum Development
- Blended Learning
- Programs of Study

Mrs. High-Kennedy stated that part of the process would be counselors putting procedures in place for these elective class options offered to students.

Rev. Martinez motioned to approve the curriculum as presented.

Final Resolution: Motion Carries

Mrs. Rocha moved, and Ms. Torres-Lynch seconded.

Yea: Mr. Calixto, Dr. Hurtado, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres, Ms. Torres-Lynch

Nay: **0**

Abstention: **0**

Expand Reception Area

Dr. Marsh recommended the Board approve the renovation of the third (3rd) Floor Reception area to accommodate the enrolling families and a second receptionist not to exceed \$75,000 funded out of the Building Fund Reserves.

Final Resolution: Motion Carries

Rev. Martinez moved, and Ms. Torres-Lynch seconded.

Yea: Mr. Calixto, Dr. Hurtado, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres, Ms. Torres-Lynch

Nay: **0**

Abstention: **0**

PERSONNEL

Personnel Actions

Ms. Mendoza presented the Personnel Actions, discussing the following:

- New Hires
- Staff Transitions
- On Leave
- Staff Departures
- Current Vacancies

Staff Gifting Policy

Ms. Mendoza reviewed the proposal for a Staff Gifting Policy.

The Board agreed to modify the policy to: ECCS will send gifts to staff for births (or adoptions), weddings, and bereavements (of immediate family members: a spouse, child, step-child, parent [including in-law], step-parent, sibling, step-sibling, grandparent, and grandchild). Gifts should not exceed \$100.00.

Ms. Mendoza recommends the Board approve the Personnel Actions and Staff Gift Policy as presented.

Final Resolution: Motion Carries

Ms. Infante moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Dr. Hurtado, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres, Ms. Torres-Lynch

Nay: **0**

Abstention: **0**

EXECUTIVE SESSION

An Executive Session was held at 2:05 pm before the end of the Board meeting. Possible topics discussed were litigation, personnel, real estate, confidential legal issues, and negotiations. Then, the Board went into a public session and adjourned at 2:20 pm.

NEXT MEETING ANNOUNCEMENT

The next Board meeting will be on October 27th, 2022, at 3:30 p.m.

ADJOURNMENT

Rev. Martinez recommended the Board adjourn.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Dr. Hurtado, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres, Ms. Torres-Lynch

Nay: **0**

Abstention: **0**

Meeting adjourned at 2:20 pm.

Minutes were taken by Ms. Brittany Holloway & revised by Miss. Jingjing Li

**Esperanza Cyber Charter School
Board Retreat of Trustees Meeting
Zoom Meeting/Grand Salon
4261 N. 5th St Phila., PA 19140
Thursday, October 27th, 2022
3:30 PM**

Board Members Present: Ms. Carmen Infante, Mrs. Carmen Rocha, Ms. Carmen Torres, Mr. Jorge Calixto, Ms. Judy Torres-Lynch, Rev. Rosa Magaly Martinez

Board Members Absent: Dr. David Hurtado, Rev. Luis Cortés

Staff/ Management Present: Mr. Daniel Schroeder, Mr. Greg Artman, Mrs. Heather High-Kennedy, Mr. Ivan Estevez, Ms. Jasmin Campos-Rivera, Dr. Jon Marsh, Mr. Joseph Papeika, Ms. Lisa Verdecchio, Mrs. Marisel Araud-Silva, Ms. Rinku Modi, Mrs. Sheila Gonzalez

CALL TO ORDER AND INTRODUCTIONS

Madam Chair Rev. Martinez called the meeting order at 3:38 p.m.

APPROVAL OF MINUTES

Rev. Martinez recommended that the minutes be corrected and approved at the next meeting.

Final Resolution: Motion Carries

Rev. Martinez moved, and Ms. Torres-Lynch seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch, Ms. Torres

Nay: 0

Abstention: 0

PRESENTATIONS AND REPORTS

Elementary

Mr. Estevez presented updates and events in the elementary school.

Secondary

Mr. Papeika presented updates and events in the middle and high school.

Student Services

Ms. Verdecchio and Mrs. Araud-Silva presented changes within SET, data on services provided, and the internal procedures for handling referrals.

ELD Report

Mr. Papeika updated the Board on the status of the ELD and migrant programs.

MTSS Integration

Mrs. Taufalele announced updates in the MTSS team and program structure.

Instructional Coaching

Mr. Artman highlighted the school's growth in staff personnel and students and onboarding efforts.

Special Education

Mr. Cote introduced the Board to updates in the Special Education Department.

Curriculum Development

Mrs. High-Kennedy presented the updates on the blended learning initiative and other curriculum development efforts.

Operations Reports

Ms. Campos-Rivera gave updates on enrollment, the family coach program, orientation, and E-Sports.

CEO Report

Mrs. Gonzalez presented updates on procedures and processes that support the co-teaching efforts.

Dr. Marsh highlighted changes in the guidance team, dual enrollment, the success of August staff orientation, and the hurricane response for the Puerto Rico team, and outlined the crosswalk between the social workers and family coaches.

PERSONNEL ACTIONS

Dr. Marsh overviewed the updated Personnel Actions and highlighted the job description of a position the Cyber School would like to add.

Rev. Martinez recommended the Board approve the Personnel Actions as presented.

Final Resolution: Motion Carries

Mr. Calixto moved, and Mrs. Rocha seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch, Ms. Torres

Nay: 0

Abstention: 0

Dr. Marsh reviewed the Transgender Policy required by the City of Philadelphia to be approved for any youth-serving organization.

Rev. Martinez recommended the Board vote to postpone the item to December Board meeting after clarification of necessary policy elements is confirmed.

Final Resolution: Motion Carries

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch, Ms. Torres

Nay: 0

Abstention: 0

FINANCE

Ms. Modi reviewed the financial statement as of June 30, 2022, noting the variances, liabilities, and net assets.

Rev. Martinez recommended the Board approve the June 2022 Financial Report.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Ms. Torres seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch, Ms. Torres

Nay: 0

Abstention: 0

Dr. Marsh reviewed the preliminary Monthly Finance Report Variance Narrative for July 2021 - June 2022, clarifying the ESSER grants.

NEW BUSINESS/CONTRACTS

Dr. Marsh overviewed the contracts, noting they were all renewals.

Rev. Martinez recommended the Board approve all contract renewals as presented.

Final Resolution: Motion Carries

Mr. Calixto moved, and Rev. Martinez seconded..

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch, Ms. Torres

Nay: 0

Abstention: 0

Ms. Campos-Rivera reviewed an update to the Parent and Student Handbook's attendance policy.

Rev. Martinez recommended that the Board approve the Parent and Student Handbook's attendance policy update.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch, Ms. Torres

Nay: 0

Abstention: 0

Dr. Marsh and Mr. Cote presented the settlement agreement to the Board.

Rev. Martinez recommended the Board approve the settlement agreement.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Mrs. Rocha seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch, Ms. Torres

Nay: 0

Abstention: 0

NEXT MEETING ANNOUNCEMENT

The next Board meeting will be on December 15, 2022, at 3:30 p.m.

ADJOURNMENT

Rev. Martinez recommended the Board adjourn.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Dr. Hurtado, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres, Ms.

Torres-Lynch

Nay: **0**

Abstention: **0**

The meeting was adjourned at 5:16 p.m.

Minutes were taken by Ms. Amber Mendoza. Updated

**Esperanza Cyber Charter School
Board Retreat of Trustees Meeting
Zoom Meeting/Grand Salon
4261 N. 5th St Phila., PA 19140
Thursday, December 15th, 2022
3:30 PM**

Board Members Present: Ms. Carmen Infante, Mrs. Carmen Rocha, Mr. Jorge Calixto, Ms. Judy Torres-Lynch, Rev. Rosa Magaly Martinez

Board Members Absent: Ms. Carmen Torres, Dr. David Hurtado, Rev. Luis Cortés

Staff/ Management Present: Ms. Amber Mendoza, Mr. Artemio Rodriguez, Ms. Courtney Walton, Mr. Daniel Schroeder, Rev. Danny Cortés, Mr. Eric Strauss, Mr. Gregory Artman, Mrs. Heather High-Kennedy, Mr. Ivan Estevez, Ms. Jasmin Campos-Rivera, Dr. Jon Marsh, Mr. Joseph Papeika, Ms. Rinku Modi, Mrs. Sheila Gonzalez

CALL TO ORDER AND INTRODUCTIONS

Madam Chair Rev. Martinez called the meeting order at 3:38 p.m.

APPROVAL OF MINUTES

Rev. Martinez recommended that the Updated October 27th, 2022, Board Meeting Minutes and the Updated Board Retreat August 10th, 2022, Meeting Minutes be approved.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

PRESENTATIONS AND REPORTS

Elementary

Mr. Estevez presented updates and events in the elementary school, including reading growth.

Secondary

Mr. Papeika presented updates and events in middle and high school, including explaining a new evaluation tool.

Student Services

Dr. Marsh presented updates and events within SET, including the department's work to support students and families.

ELD Report

Mr. Papeika updated the Board on the status of the ELD and migrant programs.

MTSS Integration

Mrs. Taufalele announced updates in the MTSS department with the addition of Unified Insights.

Instructional Coaching

Mr. Artman highlighted the school's growth in staff personnel and students and team integration efforts.

Co-Teaching

Mrs. Gonzalez updated the Board on co-teaching integration with the new evaluation tool.

Curriculum Development

Mrs. High-Kennedy presented the updates on an Art Show and the use of new tools to support CSI ELA goal efforts.

Operations Reports

Ms. Campos-Rivera gave updates on enrollment, attendance, and the family coach program.

CEO Report

Dr. Marsh highlighted changes to the 2022-23 calendar and the January 2023 meeting. Ms. Mendoza spoke about the upcoming Uplifting Impact staff trainings. Dr. Marsh updated the Board on the SDP Appeal and Mass Insight Data.

PERSONNEL

Personnel Actions

Ms. Mendoza overviewed the updated Personnel Actions.

Rev. Martinez recommended the Board approve the Personnel Actions as presented.

Final Resolution: Motion Carries

Mr. Calixto moved, and Ms. Infante seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

UNFINISHED BUSINESS

Transgender & Gender Non-Conforming Youth Policy

Dr. Marsh reviewed ECCS' council recommendations on the Transgender Policy.

Rev. Martinez recommended the Board approve the Transgender & Gender Non-Conforming Youth Policy as presented.

Final Resolution: Motion Carries

Ms. Infante moved, and Ms. Torres-Lynch seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

NEW BUSINESS

Contracts

Dr. Marsh overviewed the contracts.

Rev. Martinez recommended the Board approve all contracts as presented, except for the 2022-2023 Gran Salon Agreement.

Final Resolution: Motion Carries

Rev. Martinez moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

As presented, Rev. Martinez recommended the Board approve the 2022-2023 Gran Salon Agreement contract.

Final Resolution: Motion Carries

Mrs. Rocha moved, and Ms. Infante seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha

Nay: 0

Abstention: Ms. Torres-Lynch due to a conflict of interest

Calendar Change

Rev. Martinez recommended the Board approve the calendar changes (Friday, November 23, 2022; Friday, December 23, 2022; Friday, March 31, 2023) with the following correction from Nov 23, **2023**, to Nov 23, **2022**, in the 2022-23 Calendar changes.

Final Resolution: Motion Carries

Rev. Martinez moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

FINANCE

2021-22 Financial Audit

Mr. Strauss presented a draft of the 2021-22 Financial Audit.

Rev. Martinez recommended the Board approve the 2021-22 Financial Audits contingent on there being no significant changes in the final report.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

Monthly Financial Statements

Ms. Modi and Mr. Rodriguez reviewed the financial reports as of September 30, 2022, and the general ledger, noting the variances, liabilities, and net assets.

Rev. Martinez recommended the Board approve the Monthly Financial Report and General Ledger as presented.

Final Resolution: Motion Carries

Rev. Martinez moved, and Ms. Infante seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

Dr. Marsh reviewed the September 2022 Monthly Finance Report Variance Narrative, clarifying the ESSER grants.

Designate Funds

Rev. Martinez recommended the Board approve the designation of an additional \$9,000,000 to the Building Fund and an additional \$1,000,000 to the New Initiatives Fund.

Final Resolution: Motion Carries

Mrs. Rocha moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

NEXT MEETING ANNOUNCEMENT

The next Board meeting will be an Executive Session on January 26th, 2023, at 3:30 p.m.

ADJOURNMENT

Rev. Martinez recommended the Board adjourn.

Final Resolution: Motion to Adjourn

Rev. Martinez moved, and Ms. Torres-Lynch seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

The meeting was adjourned at 5:10 p.m.

Minutes were taken by Ms. Amber Mendoza and Miss Jingjing Li

**Esperanza Cyber Charter School
Board Retreat of Trustees Meeting
Zoom Meeting/Grand Salon
4261 N. 5th St Phila., PA 19140
Thursday, February 23, 2023
3:30 PM**

Board Members Present: Ms. Carmen Infante, Mrs. Carmen Rocha, Mr. Jorge Calixto, Ms. Judy Torres-Lynch, Rev. Rosa Magaly Martinez

Board Members Absent: Ms. Carmen Torres, Dr. David Hurtado, Rev. Luis Cortés

Staff/ Management Present: Ms. Amber Mendoza, Mr. Artemio Rodriguez, Mr. Daniel Schroeder, Rev. Danny Cortés, Mrs. Denise Taufalele, Mr. Ivan Estevez, Mr. Jairo Colon, Ms. Jasmin Campos-Rivera, Dr. Jon Marsh, Mr. Joseph Papeika

CALL TO ORDER AND INTRODUCTIONS

Madam Chair Rev. Martinez called the meeting order at 3:36 p.m.

BOARD MEMBER COMMENT

The Board accepted the resignation of Dr. David Hurtado.

The Board discussed the process of appointing replacement board members.

APPROVAL OF MINUTES

Rev. Martinez recommended that the December 15th, 2022, Board Meeting Minutes be approved.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Ms. Infante seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Ms. Torres-Lynch

Nay: 0

Abstention: 0

Mrs. Carmen Rocha joined the board meeting at 3:44 pm.

PRESENTATIONS AND REPORTS

Elementary

Mr. Estevez presented updates and events in the elementary school, including benchmark data.

Secondary

Mr. Papeika presented updates and events in middle and high school, including explaining report card conference attendance.

Student Services

Dr. Marsh presented updates and events within SET, including the department's work to support students and families.

MTSS Integration

Mrs. Taufalele and Mr. Colon announced updates in the MTSS department focusing on 2022 State Testing data.

CEO Report

Dr. Marsh highlighted Act 55 board training requirements. He updated the Board on the upcoming March Meeting.

FINANCE

Monthly Financial Statements

Mr. Rodriguez reviewed the financial statement and general ledger as of November 30, 2022, noting the variances, liabilities, and net assets.

Rev. Martinez recommended the Board approve the November 2022 Financial Report.

Final Resolution: Motion Carries

Ms. Torres-Lynch moved, and Mrs. Rocha seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

Dr. Marsh reviewed the preliminary Monthly Finance Report Variance Narrative for November 2022, clarifying the ESSER grants.

PERSONNEL

Personnel Actions

Ms. Mendoza overviewed the updated Personnel Actions.

Rev. Martinez recommended the Board approve the Personnel Actions as presented.

Final Resolution: Motion Carries

Mrs. Rocha moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

NEW BUSINESS

Contracts

Ms. Campos-Rivera overviewed the contracts.

Rev. Martinez recommended the Board approve all contracts as presented.

Final Resolution: Motion Carries

Mr. Calixto moved, and Ms. Infante seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0
Abstention: 0

23-24 Calendar

Rev. Martinez recommended the Board postpone the 23-24 Calendar for the next board meeting.

Final Resolution: Motion Postponed to next board meeting.

Board Meeting Calendar

Rev. Martinez recommended the Board move the Board Retreat to August 9, 2023, and approve the Board Meeting Calendar Move with the modification.

Final Resolution: Motion Carries

Mrs. Rocha moved, and Ms. Infante seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

NEXT MEETING ANNOUNCEMENT

The next Board meeting will be an Executive Session on March 23rd, 2023, at 3:30 p.m.

ADJOURNMENT

Rev. Martinez recommended the Board adjourn.

Final Resolution: Motion to Adjourn

Rev. Martinez moved, and Mr. Calixto seconded.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

The meeting was adjourned at 5:10 p.m.

Minutes were taken by Ms. Amber Mendoza and Miss. Jingjing Li

**Esperanza Cyber Charter School
Board Retreat of Trustees Meeting
Zoom Meeting/Multi-Purpose Room
4261 N. 5th St Phila., PA 19140
Thursday, April 27, 2023
3:30 PM**

Board Members Present: Ms. Carmen Infante, Mrs. Carmen Rocha, Mr. Jorge Calixto, Ms. Judy Torres-Lynch, Rev. Rosa Magaly Martinez

Board Members Absent: Ms. Carmen Torres, Rev. Luis Cortés

Staff/ Management Present: Ms. Amber Mendoza, Mr. Artemio Rodriguez, Mr. Daniel Schroeder, Rev. Danny Cortés, Dr. Heather High-Kennedy, Mr. Ivan Estevez, Ms. Jasmin Campos-Rivera, Dr. Jon Marsh, Mr. Joseph Papeika

CALL TO ORDER AND INTRODUCTIONS

Madam Chair Rev. Martinez called the meeting order at 3:35 PM.

APPROVAL OF MINUTES

Rev. Martinez recommended that February 23, 2023, Board Meeting Minutes be approved.

Final Resolution: Motion Carries

Motion by Jorge Calixto, second by Carmen Infante.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Ms. Torres-Lynch

Nay: 0

Abstention: 0

Not Present at Vote: Carmen Rocha

Mrs. Carmen Rocha joined the board meeting at 3:40 PM.

PRESENTATIONS AND REPORTS

Elementary

Mr. Estevez presented updates and events in the elementary school, including benchmark data, career day, and PSSA testing.

Secondary

Mr. Papeika presented updates and events in middle and high school, including explaining report card conference attendance, plans for next school year, Act 158 and 1, and Keystone testing.

Student Services

Dr. Marsh presented updates and events within SET, including the department's work to support students and families.

Coteaching

Mrs. Gonzalez announced updates in coteaching focusing on 2022-23 evaluations of the initiative.

Curriculum Development

Mrs. High-Kennedy presented updates and events within curriculum, including ELA titles for secondary and pen pals in the elementary.

Operations

Ms. Campos-Rivera highlighted updates and events within the operations department, including an E-sports tournament, orientation, the Scholastics book fair, and enrollment.

CEO Report

Dr. Marsh highlighted updates about Charter renewal and the school's need for vans.

FINANCE

Monthly Financial Statements

Mr. Rodriguez reviewed the financial statement and general ledger as of December 30, 2022, noting the variances, liabilities, and net assets.

Rev. Martinez recommended the Board approve the December 2022 Financial Report.

Final Resolution: Motion Carries

Motion by Judy Torres-Lynch, second by Jorge Calixto.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

Rev. Danny announced the resignation of Rinku and the ongoing search for a replacement (within 4-5 weeks).

Dr. Marsh recommended the Board consider the Draft 2023-24 Budget in the First Reading.

PERSONNEL

Personnel Actions

Ms. Mendoza overviewed the updated Personnel Actions.

Rev. Martinez recommended the Board approve the Personnel Actions as presented.

Final Resolution: Motion Carries

Motion by Jorge Calixto, second by Carmen Infante.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

UNFINISHED BUSINESS

Proposed 2023-24 Calendar

Ms. Mendoza overviewed the updated 2023-24 Calendar.

Rev. Martinez recommended the Board approve the 23-24 Calendar as presented.

Final Resolution: Motion Carries

Motion by Judy Torres-Lynch, second by Jorge Calixto.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

NEW BUSINESS

Contracts

Ms. Campos-Rivera overviewed the contracts.

Rev. Martinez recommended the Board approve all contracts as presented.

Final Resolution: Motion Carries

Motion by Carmen Rocha, second by Carmen Infante.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

NEXT MEETING ANNOUNCEMENT

The next Board meeting will be on May 26th, 2023, at 3:30 p.m.

ADJOURNMENT

Rev. Martinez recommended the Board adjourn.

Final Resolution: Motion to Adjourn

Motion by Magaly Martinez, second by Judy Torres-Lynch.

Yea: Mr. Calixto, Ms. Infante, Rev. Martinez, Mrs. Rocha, Ms. Torres-Lynch

Nay: 0

Abstention: 0

The meeting was adjourned at 4:50 PM.

Minutes were taken by Ms. Amber Mendoza and Miss. Jingjing Li

PDE 414

Esperanza Cyber Charter School

SY2022-2023

08/01/2022

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Acosta, Gail	Educational Specialist I School Nurse PK-12	K-12	School Nurse	988	100%	0%
2	Albitz, Stephanie	Instructional II Elementary K-6 Instructional I Elementary K-6	6	Middle School Teacher - 6th Grade ELA	1480	100%	0%
3	Allen, Chall'ee	Instructional I Elementary K-6 Instructional I Special Education PK-12	6	HS SPED ELA Teacher	1480	100%	0%
4	Allen, Synae	Instructional I Biology 7-12	7-12	Science Teacher	1480	100%	0%
5	Aponte, Yasmarie	Program Specialist English as a Second Language (ESL) PK-12	6-12	Secondary ELD Teacher	1480	100%	0%
6	Apter, Erica	Instructional I Grades 4-8 (All Subjects 4-6, ELA & Reading 7-8)	6-8	MTSS Teacher	1480	100%	0%
7	Arce Rosa, Bernice	Instructional I Art PK-12	7-12	Art Teacher	1480	100%	0%
8	Artman, Gregory	Instructional I Technology Education PK-12	7-12	Professional Learning Coordinator	1480	100%	0%
9	Atwater, Ronda	Instructional I Music PK-12 Instructional I English 7-12	7-12	English Teacher, HS Lead	1480	100%	0%
10	Baker, Morgan	Instructional I Grades 4-8 (All subjects 4-6, Science 7-8) Instructional I Chemistry 7-12 Instructional I Biology 7-12 Administrative Provisional I Principal PK-12	7-13	Science Teacher	1480	100%	0%

11	Barber, Jamey	Instructional I Social Studies 7-12 Instructional I Technology Education PK-12 Instructional I Grades 4-8 (All subjects 4-6, Science 7-8) Instructional I Grades 4-8 (All subjects 4-6, Social Studies 7-8) Instructional I Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8) Instructional I Bus-Computer-Info Tech PK-12 Instructional I Computer Science 7-12 Program Specialist English as a Second Language (ESL) PK-12 Instructional II Bus-Computer-Info Tech PK-12 Instructional II Technology Education PK-12 Instructional II Computer Science 7-12 Instructional II Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8) Instructional II Grades 4-8 (All subjects 4-6, Social Studies 7-8) Instructional II Grades 4-8 (All subjects 4-6, Science 7-8) Instructional II Social Studies 7-12	7-14	7-12 Teacher	1480	100%	0%
12	Bates, Yasmeen	Instructional I Health & Physical Educ PK-12	6-8	Physical Education Teacher	1152	100%	0%
13	Bijas, Melissa	Educational Specialist I Elementary & Secondary School Counselor PK-12	K-5	Mental Health Specialist	1480	100%	0%
14	Brooks, Tammy	Instructional I Elementary K-6 Instructional I English 7-12 Instructional II Elementary K-6 Instructional II English 7-12	7-12	HS ELA Teacher	1480	100%	0%
15	Butler, Jocelyn	Instructional I Grades 4-8 (All subjects 4-6, Mathematics 7-8)	6-8	Math Teacher	1152	100%	0%
16	Cabrera, Maria	Instructional I Grades PK-4 Program Specialist English as a Second Language (ESL) PK-12	K-4	Elementary School Teacher	1480	100%	0%

17	Calvo Westerband, Sherryl	Emergency Permit: LT Sub with Educational Obligation General Science 7-12	7-12	Science Teacher	1480	0%	100%
18	Carnicle (Chandler), Erin	Instructional I Grades 4-8 (All subjects 4-6, Mathematics 7-8) Instructional I Grades 4-8 (All subjects 4-6, Science 7-8)	4-8	Math Interventionist/Curriculum Writer	824	100%	0%
19	Carrasquillo, Desiree	Emergency Permit: LT Sub with Educational Obligation Mathematics 7-12	7-12	High School Math Teacher	1480	0%	100%
20	Castro Hernandez, Anthony	Instructional I General Science 7-12	7-12	Science Teacher	1480	100%	0%
21	Cote, Daniel	Instructional I Social Studies 7-12 Instructional I Special Education PK-12 Supervisory Supvr Special Education PK-12	K-12	Special Education Coordinator	1480	100%	0%
22	Cottingham, Dray	Instructional I English 7-12	7-12	ELA/Theater Teacher	824	100%	0%
23	Cutts, Amirah	Instructional I Mid-Level Mathematics 6-9 Instructional II Mid-Level Mathematics 6-9 Instructional II Elementary K-6 Instructional I Elementary K-6 Instructional I Special Education PK-12 Instructional II Special Education PK-12	K-5	Elementary SPED Teacher	1480	100%	0%
24	Dearden, Jennifer	Instructional I Mathematics 7-12 Instructional II Mathematics 7-12	7-12	Math Interventionist	1480	100%	0%
25	DeGaetano, Jennifer	Instructional I Music PK-12 Instructional II Music PK-12	6-8	MS Music Teacher	988	100%	0%
26	DeLeon, Jill	Instructional I Art PK-12 Instructional I Grades 4-8 all subjects, Social Studies 7-8 Instructional I Grades 4-8 all subjects, Math 7-8 Instructional I Social Studies 7-12 Instructional II Art PK-12 Instructional II Social Studies 7-12 Instructional II Grades 4-8 (All Subjects 4-6, Mathematics 7-8)	K-5	5th Grade Teacher	1480	100%	0%

		Instructional II Grades 4-8 (All Subjects 4-6, Social Studies 7-8)					
27	Dinsmore, Andrew	Instructional I English 7-12 Instructional II English 7-12	7-12	English/Language Arts Teacher	1480	100%	0%
28	Estevez, Ivan	Administrative I Principal PK-12	K-5	Elementary Director of Instruction	1480	100%	0%
29	Fabian, Jidvett	Educational Specialist I Elementary & Secondary School Counselor PK-12	9-10	Guidance Counselor	1480	100%	0%
30	Fernandez, Jessica	Instructional I Art PK-12 Program Specialist English as a Second Language (ESL) PK-12 Instructional II Art PK-12	K-4	Elementary Newcomer Teacher	1480	100%	0%
31	Gazak (Hawthorne), Kellianne	Instructional I Elementary K-6 Instructional I Special Education PK-12 Instructional I Mid-Level English 6-9 Instructional I Mid-Level Math 6-9 Instructional I Mid-Level Science 6-9 Instruction I Mid-Level Citiz. Ed 6-9 Instructional II Elementary K-6 Instructional II Special Education PK-12 Instructional II Mid-Level English 6-9 Instructional II Mid-Level Math 6-9 Instructional II Mid-Level Science 6-9 Instruction II Mid-Level Citiz. Ed 6-9 Instructional I Reading Specialist PK-12 Instructional II Reading Specialist PK-12	6-9	Special Education Teacher (6-12)	1480	100%	0%
32	Gnecchi, Reed	Instructional I Grades PK-4	K-4	Elementary School Teacher	1316	100%	0%
33	Gonzalez, Sheila	Administrative Provisional I Principal PK-12	K-12	Principal Co-Teaching	1480	100%	0%
34	Grammond, James	Intern Social Studies 7-12 (converted) Instructional I Social Studies 7-12 Instructional I Grades 4-8 (All subjects 4-6, Mathematics 7-8)	7-12	HS Social Studies	1480	100%	0%

35	Grau, Laurel	Instructional I Grades PK-4	K-4	First Grade Teacher	1480	100%	0%
36	Gross, Christine	Instructional I Social Studies 7-12 Instructional I Mid-Level Science 6-9 Instructional I Elementary K-6 Instructional I Mid-Level English 6-9 Instructional II Elementary K-6 Instructional II Mid-Level English 6-9 Instructional II Mid-Level Science 6-9 Instructional II Social Studies 7-12	6-8	6th Grade Teacher	1480	100%	0%
37	Grous (Hirschhorn), Jessica	Instructional I Early Childhood N-3 Instructional I Elementary K-6 Program Specialist ESL PK-12 Instructional I Special Education PK-8 Instructional II Early Childhood N-3 Instructional II Special Education PK-8 Instructional II Elementary K-6	K-5	Elementary Special Education Teacher	1480	100%	0%
38	Gutter, Kira	Instructional I Social Studies 7-12 Instructional I Special Education 7-12 Instructional II Social Studies 7-12 Instructional II Special Education 7-12	7-12	Special Education Liaison	1480	100%	0%
39	Hall, Schnell	Instructional I English 7-12 Instructional I Social Studies 7-12	7-12	HS ELA/Social Studies	1480	100%	0%
40	Hardenburg, Jill	Instructional I Biology 7-12 Instructional I Chemistry 7-12 Instructional II Biology 7-12 Instructional II Chemistry 7-12	7-8	MS Science Teacher	1480	100%	0%
41	Harris, Tasha	Instructional I Biology 7-12 Instructional I Elementary K-6 Instructional I Early Childhood N-3 Instructional II Biology 7-12 Instructional II Early Childhood N-3 Instructional II Elementary K-6	7-12	Science Interventionist	824	100%	0%

42	Hein, Jessica	Instructional I English 7-12	7-12	ELD ELA Teacher	1480	100%	0%
43	Herrera, Jacqueline	Instructional I Grades PK-4	K-4	Elementary School Teacher	1480	100%	0%
44	High-Kennedy, Heather	Instructional I English 7-12 Program Specialist ESL PK-12	K-12	Coordinator of Curriculum	1480	100%	0%
45	Hopkins, Michael	Instructional I Social Studies 7-12 Program Specialist ESL PK-12	K-12	ELD Coordinator	1480	100%	0%
46	Hoyt, Adriane	Instructional I Elementary Grades K-6 Instructional II Elementary Grades K-6	K-4	3rd Grade Teacher (RESIGNED)	1480	100%	0%
47	Hurley, Ashley	Instructional I Family-Consumer Sci PK-12 Instructional I Grades PK-4 Instructional I Grades 4-8 (All subjects 4-6, Science 7-8)	6-8	Middle School Teacher	1152	100%	0%
48	Isham, Alexander	Instructional I Social Studies 7-12 Program Specialist ESL PK-12	7-12	Social Studies/ ELD teacher	1480	100%	0%
49	Kenney, John	Instructional I Social Studies 7-12 Instructional I English 7-12 Instructional II English 7-12 Instructional II Social Studies 7-12	7-12	Social Studies Teacher (ELD)	1480	100%	0%
50	Khan, Anissa	Private School - Teacher Biology: Sec. Ed. 9-12 Alien Provisional I Special Education PK-12 Instructional I Special Education PK-12 Instructional I General Science 7-12 Instructional II General Science 7-12 Instructional II Special Education PK-12	7-12	Special Education Teacher	824	100%	0%
51	Koletas, Alexa	Instructional I Early Childhood N-3 Instructional I Elementary K-6 Instructional II Early Childhood N-3 Instructional II Elementary K-6	K-5	3rd Grade, Lead	1480	100%	0%
52	Krelove, Kelly	Instructional II General Science 7-12 Instructional I General Science 7-12 Admin. Provisional I Principal PK-12	6-8	Science Teacher MS Lead	1480	100%	0%

53	Lally, Nicole	Educational Specialist I School Speech & Language Pathologist PK-12 Educational Specialist II School Speech & Language Pathologist PK-12	K-12	Speech and Language Pathologist	1480	100%	0%
54	Lamk, Claudia	Instructional I Elementary K-6 Instructional I Spanish PK-12 Instructional II Elementary K-6 Instructional II Spanish PK-12	7-12	Spanish Teacher (HS)	1480	100%	0%
55	Leonard, Patty	Instructional II Special Education PK-12 Instructional I Special Education PK-12	7-12	Special Education Teacher	1152	100%	0%
56	Levine, Kimberly	Instructional I Elementary K-6 Instructional I Art PK-12	K-5	Elementary Specials Teacher	1480	100%	0%
57	Lomax, Megan	Instructional I PK-4	K-4	Kindergarten Teacher	1480	100%	0%
58	Loughran , John	Instructional I Social Students 7-12 Instructional I English 7-12 Instructional I Grades 4-8 (All subjects 4-6, Math 7-8)	6-8	Middle School Social Studies and Math Teacher	1480	100%	0%
59	Lozanda Troche, Charlene	Emergency Permit: LT Sub with Educational Obligation Mathematics 7-12	7-12	High School Math Teacher	1480	0%	100%
60	Mahon, Rebecca	Instructional I Social Studies 7-12 Instructional II Social Studies 7-12	7-8	Reading Interventionist (RESIGNED)	1480	100%	0%
61	Marsh, Jon	Admin. I Principal PK-12 Letter of Eligibility Superintendent PK-12	K-12	CEO	1480	100%	0%
62	Mendez, Elizabeth	Instructional I Grades PK-4	K-4	Elementary Teacher	1480	100%	0%
63	Miller , Carla	Educational Specialist I School Psychologist PK-12	K-12	School Psychologist	1480	100%	0%
64	Miller , Lauren	Instructional I Elementary K-6 Instructional I Special Education PK-12 Instructional II Elementary K-6 Instructional II Special Education PK-12	7-12	Special Education	988	100%	0%
65	Morales Ortiz, Natalia	Instructional I English 7-12	7-12	HS ELA Teacher	1480	100%	0%
66	Moyo, Bongani	Instructional I English 7-12 Instructional I Special Education 7-12	7-12	Special Education Teacher	988	100%	0%

67	Nammour, Reem	Instructional I Biology 7-12	7-12	Science Teacher	1480	100%	0%
68	Nelson, Nymira	Instructional I Reading Specialist PK-12 Instructional I Grades PK-4	K-4	Kindergarten Teacher	1480	100%	0%
69	Osborne, Desireah	Instructional I Special Education PK-12 Instructional I Mid-Level Mathematics 6-9 Administrative I Principal PK-12	6-8	Special education Teacher	1480	100%	0%
70	Ostapchuk, Christopher	Instructional I English 7-12	7-12	ELA Teacher	1480	100%	0%
71	Papeika, Joseph	Instructional II Social Studies 7-12 Administrative I Principal PK-12 Instructional I Social Studies 7-12 Administrative II Principal PK-12	7-12	Principal Grades 6-12	1480	100%	0%
72	Peragallo, Michael	Instructional I Music PK-12 Instructional II Music PK-12	7-12	Music Teacher	1480	100%	0%
73	Perez (Crespo), Loranne	Instructional I English 7-12 Program Specialist English as a Second Language (ESL) PK-12	7-12	7-12 ELA Teder	1480	100%	0%
74	Perez, Ashley	Educational Specialist I Elementary & Secondary School Counselor PK-12	6-8	Guidance Counselor	1152	100%	0%
75	Persing, Thomas	Administrative II Secondary Principal 7-12 Instructional II English 7-12 Administrative I Secondary Principal 7-12 Instructional I Special Education 7-12 Instructional II Special Education 7-12	7-12	HS Special Education Teacher (RESIGNED)	1152	100%	0%
76	Porterfield, Daniel	Instructional I Social Studies 7-12 Instructional I Communications 7-12 Instructional I English 7-12	7-12	Middle School Teacher	824	100%	0%
77	Raiguel, Katherine	Instructional I Math 7-12 Instructional II Math 7-12	7-12	Math Teacher	1480	100%	0%
78	Ramirez Pinero, Alondra	Emergency Permit: LT Sub with Educational Obligation Mathematics 7-12 Emergency Permit: LT Sub with Educational Obligation English as a Second Language (ESL) PK-12	7-12	ELD Math Teacher	1480	0%	100%

79	Rescigno, Michael	Instructional I Mathematics 7-12 Instructional II Mathematics 7-12 Instructional II Grades 4-8 (All subjects 4-6, Mathematics 7-8)	7-12	HS Math Teacher	1480	100%	0%
80	Rich, Stacy	Instructional I Math 7-12	7-12	MS Math Teacher	988	100%	0%
81	Rissell, Abigail	Instructional I Social Studies 7-12 Instructional II Social Studies 7-12	7-12	HS Social Studies Teacher	1480	100%	0%
82	Rossi, Stephanie	Instructional I Elementary K-6	K-6	5th Grade Teacher	1480	100%	0%
83	Rothman, Marjorie	Instructional I Grades PK-4	K-4	Elementary Teacher	1480	100%	0%
84	Rozek, Joseph	Instructional I Biology 7-12	7-12	HS Biology Teacher	1480	100%	0%
85	Schoennagle, Keana	Educational Specialist I Elementary & Secondary School Counselor PK-12	6-12	Counselor	1480	100%	0%
86	Schroder, Gail	Instructional II Reading Specialist PK-12 Instructional II Elementary K-6 Instructional II Mid-Level Mathematics 6-9 Instructional II Special Education PK-12 Instructional II Mid-Level English 6-9	K-5	Elementary Special Education Teacher	1480	100%	0%
87	Schroeder, Daniel	Instructional I Biology 7-12	K-12	Educational Technology Coordinator	1480	100%	0%
88	Scull, Christopher	Program Specialist ESL PK-12 Instructional I Reading Specialist PK-12	7-12	ELD Math Teacher	1480	100%	0%
89	Servais, Lauren	Instructional I Social Studies 7-12	7-12	7/8 Social Studies	1480	100%	0%
90	Sholtis Pace, Marlo	Instructional I Biology 7-12	7-12	HS Biology Teacher (RESIGNED)	988	100%	0%
91	Silva, Melissa	Program Specialist ESL PK-12 Instructional I Elementary K-6 Instructional II Elementary K-6	K-6	Elementary ELD Teacher	1480	100%	0%
92	Simpson, Samantha	Instructional I English 7-12	7-12	ELA Teacher	1480	100%	0%
93	Smith, April	Instructional I Special Education PK-12	K-12	Transition Specialist	1480	100%	0%

94	Smith, Joseph	Instructional I Elementary K-6 Instructional I Special Education PK-12 Instructional I Mid-Level Mathematics 6-9 Endorsement Autism PK-12	7-12	Math Teacher	660	100%	0%
95	Song, Gukhee	Program Specialist English as a Second Language (ESL) PK-12	K-12	ELD Professional Developer	1480	100%	0%
96	Soriano, Jeanette	Instructional I Elementary K-6 Letter of Equivalency Master's Equivalency Program Specialist ESL PK-12	K-6	Elementary ELD Teacher	1480	100%	0%
97	Speece, Michelle	Instructional I PK-4	K-4	4th Grade Teacher	1480	100%	0%
98	Springer-Mills, Danielle	Non-Certified Educator Designation Non-Certified Educator PK-12 Instructional I Special Education PK-12	7-12	Special Education Teacher	1480	100%	0%
99	Steinmetz , Daniel	Instructional I Social Studies 7-12 Instructional I Special Education 7-12 Instional II Social Studies 7-12 Instructional II Special Education 7-12	7-12	Special Education Teacher	1480	100%	0%
100	Stelmach, Theresa	Instructional I English 7-12 Instructional I Special Education 7-12 Instructional II English 7-12 Instructional II Special Education 7-12	7-12	ELA Special Education Teacher	1480	100%	0%
101	Svigel, Sophie	Instructional I English 7-12 Program Specialist English as a Second Language (ESL) PK-12	7-12	ELD ELA Teacher	1480	100%	0%
102	Sweeney, Lori	Instructional I Health and Physical Education PK-12	7-12	Health & PE Teacher	1480	100%	0%
103	Taufalele, Denise	Private School - Teacher Computer Technology K-12 Instructional I Mathematics 7-12 Instructional II Mathematics 7-12 Administrative I Principal PK -12	K-12	Math Supervisor Supervisor of Instructional Support	1480	100%	0%
104	Thomas , Licelot	Instructional I English 7-12	7-12	HS ELA Teacher	1480	100%	0%

105	Tomassini Lebron, Sallymar	Instructional I Mathematics 7-12	7-12	MS Math Teacher	1480	100%	0%
106	Torres, Yangtze	Instructional I English 7-12 Instructional I Spanish PK-12 (Pending Test Score) Instructional I Grades PK-4 (Pending Test Score) Program Specialist English as a second language (ESL) (awaiting evaluation	7-12	ELD Newcomer Teacher	1480	100%	0%
107	Wallace, Kenroy	Instructional I Health & Physical Educ PK-12	K-12	PE Teacher (RESIGNED)	168	100%	0%
108	Wambold (Lind), Kaela	Instructional I English 7-12	7-12	ELA Teacher	1480	100%	0%
109	Washburn, Kaitlin	Instructional I Elementary K-6 Instructional I Special Education PK-12	6-12	Special Education Teacher	1480	100%	0%
110	Wilson, Kathryn	Private School Teacher Nursery/Kinder. N-K Instructional I Grades PK - 4 Instructional I Reading Specialist PK-12	K-12	44859	1480	100%	0%

Total Number of Administrators (do not include CEO): 8

CEO (certified): 1

Total Number of Teachers: 97 **Counselors:** 4 **School Nurses:** 1 **Others:** --

Total Number of Professional Staff: 110

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2023

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date



Jon Marsh (Jun 29, 2023 12:49 EDT)

Jun 29, 2023

Chief School Administrator - Original Signature Required

Date

Jon Marsh

(215)324-0746

Extn :252

Contact Person

Telephone

Extension

jmarsh@esperanzacybercs.net

Email Address

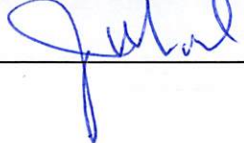
<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The board-approved Fund Balances are as follows: Building Fund \$10,000,000 Capital Equipment /Software/Furniture \$500,000 New Initiatives \$3,000,000 Program Stabilization & PSERS Stabilization \$1,350,000 Total \$14,850,000

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,850,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,850,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,164,989
7000 Revenue from State Sources	117,064
8000 Revenue from Federal Sources	4,111,812
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,393,865</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,243,865</u>

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2023

Name of School Esperanza Cyber Charter School

Address of School 4261 North 5th Street, Philadelphia, PA 19140

CEO Signature 

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	19,521.00
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	1,280.00
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	170,642.00
	6890	Other Revenues from Intermediary Sources	
6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	40,156.00
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	16,793,412.00
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	

REVENUES

	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	12,066.00
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	154,978.00
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	10,386.00
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	

REVENUES

	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	1,274,157.00
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8700		FEDERAL STIMULUS FUNDING	
	8730	American Recovery and Reinvestment Act of 2009 (ARRA) Grants	
	8740	CARES Act, CRRSA Act, and ARP Act Funding	
	8741	ESSER I - Elementary and Secondary School Emergency Relief Fund	68,403.00
	8743	ESSER II - Elementary and Secondary School Emergency Relief Fund	1,378,882.00
	8744	ESSER III - Elementary and Secondary School Emergency Relief Fund	2,473,858.00
	8747	ARP ECF - Emergency Connectivity Fund	-
	8749	Other CARES Act, CRRSA Act, and ARP Act Funding	-


REVENUES

8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			22,397,741.00

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2023

Name of School Esperanza Cyber Charter School

Address of School 4261 North 5th Street, Philadelphia, PA 19140

CEO Signature 

Note-Expenditures may be submitted EITHER as accrual or cash basis

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	7,796,654.00
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	1,871,626.00
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	3,686,872.00
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	
	2130 Attendance Services	
	2140 Psychological Services	
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	161,293.00
	2210 Supervision of Educational Media Services	
	2220 Technology Support Services	
	2230 Educational Television Services	
	2240 Computer-Assisted Instruction Support Services	
	2250 School Library Services	(385.00)
	2260 Instruction and Curriculum Development Services	
	2270 Instructional Staff Professional Development Services	139,532.00
	2280 Nonpublic Support Services	
2300	SUPPORT SERVICES - ADMINISTRATION	728,836.00
	2310 Board Services	21,592.00
	2320 Board Treasurer Services	
	2340 Staff Relations and Negotiations Services	
	2350 Legal Services	107,285.00

EXPENDITURES

	2360	Office of the Superintendent (Executive Director) Services	391,844.00
	2370	Community Relations Services	
	2380	Office of the Principal Services	479,928.00
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	4,307.00
2500		SUPPORT SERVICES - BUSINESS	6,469.00
	2510	Fiscal Services	51,590.00
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	307,826.00
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	9,055.00
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	100.00
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	3,856.00
2800		SUPPORT SERVICES - CENTRAL	92,032.00
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	351.00
	2840	Data Processing Services	88,447.00
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	1,302,528.00
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	
3200		STUDENT ACTIVITIES	42,389.00
	3210	School Sponsored Student Activities	3,162.00
	3250	School Sponsored Athletics	36,198.00
3300		COMMUNITY SERVICES	
	3310	Community Recreation	

EXPENDITURES

	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	500.00
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	
4500		BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600		EXISTING BUILDING IMPROVEMENT SERVICES	
5000		OTHER EXPENDITURES AND FINANCING USES	
5100		DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200		FUND TRANSFERS	
5300		TRANSFERS INVOLVING COMPONENT UNITS	
5400		INTRAFUND TRANSFERS OUT	
5800		SUSPENSE ACCOUNT	
5900		BUDGETARY RESERVE	
		TOTAL EXPENDITURES	17,333,887.00

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND
BALANCE AS OF JUNE 30, 2023**

5,063,854.00

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**ESPERANZA CYBER CHARTER SCHOOL
Financial Statements
June 30, 2022
With Independent Auditor's Reports**

Esperanza Cyber Charter School
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June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees,
Esperanza Cyber Charter School:

Report on the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Esperanza Cyber Charter School ("the School") as of and for the year ended June 30, 2022, and the related notes to 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 governmental activities and each major fund of Esperanza Cyber Charter School as of June 30, 2022 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinion

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 ("Government Auditing Standards"). 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 opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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 opinion. 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the schedule of revenues, expenditures and change in fund balances budget and actual - general fund, the schedule of proportionate share of Public School Employees' Retirement System ("PSERS") net pension liability and contributions, and the schedule of proportionate share of PSERS postemployment benefits other than pensions ("OPEB") liability and OPEB contributions on pages 4 through 7 and pages 31 through 33 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 GAAS, 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 an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in

accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the 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 **December xx, 2022** on our consideration of Esperanza Cyber Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

December xx, 2022

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Esperanza Cyber Charter School

Management's Discussion and Analysis (Unaudited)

June 30, 2022

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

Financial Highlights

- During the year ended June 30, 2015, the School was required to adopt GASB 68 relative to its participation in the Commonwealth of Pennsylvania's Public-School Employees' Retirement System ("PSERS") Pension Plan. Charter schools are required to offer this retirement plan to their employees as a condition of their charter. The Commonwealth controls all aspects of the plan including assets and administration. The School makes contributions as defined by the Commonwealth. With the adoption of GASB 68, the School is required to record a liability for its proportionate share of the PSERS plan and expenses related to the performance of plan administration against its goals. The School also recorded \$515,590 in non-cash expense related to plan administrative performance in addition to the required cash contributions of \$553,555. PSERS is reporting a total net pension liability of \$41,056,730 as of June 30, 2021. All public schools in Pennsylvania are required to record a proportionate share of the liability in their financial statements. Management is of the opinion that it is highly unlikely the School will ever be required to pay this liability.
- During the year ended June 30, 2018, the School was required to adopt GASB 75 relative to its participation in the PSERS' Health Insurance Premium Assistance Program. The Commonwealth controls all aspects of the plan including assets and administration. The School makes contributions as defined by the Commonwealth. With the adoption of GASB 75, the School is required to record a liability for its proportionate share of the PSERS other postemployment benefit plan ("OPEB") and expenses related to the performance of plan administration against its goals. The School also recorded \$21,071 in non-cash expense related to plan administrative performance in addition to the required cash contributions of \$12,909. PSERS' Health Insurance Premium Assistance Program is reporting a total net OPEB liability of \$2,370,000 as of June 30, 2021. All public schools in Pennsylvania are required to record a proportionate share of the liability in their financial statements. Management is of the opinion that it is highly unlikely the School will ever be required to pay this liability.
- At the close of the current fiscal year, the School reported ending net position of \$12,026,584. There was an increase in net position of \$6,510,614 for the activities of the year ended June 30, 2022.
- The School experienced better than expected enrollment numbers for the year. There was an average of 810 regular education students and 199 special education students enrolled for the year against the prior year ended June 30, 2021 of 810 regular education students and 199 special education students.
- The School's cash balance at June 30, 2022 was \$7,834,869, representing an increase of \$2,780,599 from June 30, 2021.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

**Esperanza Cyber Charter School
Management's Discussion and Analysis (Unaudited)
June 30, 2022**

Government-Wide Financial Statements

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

The statement of net position presents information on all of the School's assets, deferred outflows, liabilities, and deferred inflows with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating. However, with the implementation of GASB 68 and GASB 75 and the entries required to record PSERS liabilities, the net position is negatively skewed.

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.

Fund Financial Statements

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

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 assets may serve over time as a useful indicator of a school's financial position. However, in the case of the School, as a result of the application of GASB 68 and GASB 75, net position is not a useful indicator of the School's financial position because deferred inflows, deferred outflows, net OPEB liability and net pension liability caused a reduction of \$644,641 and \$1,832,925, respectively, for the years ended June 30, 2022 and 2021. The deficit in the School's net assets for these items is due to the required recording of its proportionate share of the entire PSERS plan for both pension and OPEB offset by expense related to the performance of plan administration in fiscal year 2021. Assets and deferred outflows exceed liabilities and deferred inflows by \$12,026,584 and \$5,515,970, respectively, as of June 30, 2022 and 2021, inclusive of the pension and OPEB obligations.

	<u>2022</u>	<u>2021</u>
Total assets	\$ 15,097,745	\$ 7,871,309
Total deferred outflows	2,081,414	2,184,075
Total liabilities	(4,523,575)	(4,377,414)
Total deferred inflows	<u>(629,000)</u>	<u>(162,000)</u>
Total net position	<u>\$ 12,026,584</u>	<u>\$ 5,515,970</u>

**Esperanza Cyber Charter School
Management's Discussion and Analysis (Unaudited)
June 30, 2022**

The School's revenues are predominantly from the School District of Philadelphia, based on student enrollment.

	<u>2022</u>	<u>2021</u>
Revenues		
Local education agencies	\$ 16,607,104	\$ 11,398,476
State sources	10,386	18,746
Federal sources	3,896,761	1,458,421
Other sources	<u>20,895</u>	<u>857,671</u>
	<u>20,535,146</u>	<u>13,733,314</u>
Expenditures		
Instruction	8,414,548	6,625,947
Instruction student support	2,140,842	971,631
Administrative & financial support services	2,922,181	1,828,214
Other support services	147,484	317,752
Operation & maintenance of plant services	285,856	253,377
Student activities	49,665	6,583
Depreciation	<u>63,956</u>	<u>14,053</u>
	<u>14,024,532</u>	<u>10,017,557</u>
Change in net position	6,510,614	3,715,757
Net position		
Beginning of year	<u>5,515,970</u>	<u>1,800,213</u>
End of year	<u>\$ 12,026,584</u>	<u>\$ 5,515,970</u>

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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 net resources available for spending for program purposes at the end of the fiscal year.

The School's governmental funds (the General and Student Activities Funds) reported an ending fund balance of \$13,216,304. For the year ended June 30, 2022, the School's revenues (\$20,535,146) exceeded its expenditures (\$13,429,834) by \$7,105,312. For the year ended June 30, 2021, the School's revenues (\$12,911,289) exceeded its expenditures (\$10,646,013) by \$2,265,276.

Governmental Fund Budgetary Highlights

Some categories of revenues and expenditures vary from the prior year. The differences between the years were primarily due to changing enrollment and per pupil funding and the forgiveness of the Paychecks Protection loan.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2022, the School's net investment in capital assets for its governmental activities totals \$1,179,867 (net of depreciation). This investment in capital assets consists of furniture and equipment.

There was \$5,919 worth of fixed assets purchased during the year ended June 30, 2022.

**Esperanza Cyber Charter School
Management's Discussion and Analysis (Unaudited)
June 30, 2022**

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the subsidy provided by the School District of Philadelphia, is expected to increase for fiscal year 2022-2023 due to an increase in subsidy per student and an increase in the number of students enrolled for the year.

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 Academic Officer, Esperanza Cyber Charter School, 4261 N. 5th Street, Philadelphia, PA 19140.

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Esperanza Cyber Charter School
Statement of Net Position
June 30, 2022

	<u>2022</u>
Assets	
Current assets	
Cash and cash equivalents	\$ 7,834,869
Federal subsidies receivable	2,944,315
State subsidies receivable	2,854,151
Other receivables	-
Due from related parties	111,728
Prepays	<u>172,815</u>
Total current assets	<u>13,917,878</u>
Capital assets, net	<u>1,179,867</u>
	<u>1,179,867</u>
Total assets	15,097,745
Deferred outflows	
Deferred outflows of resources (see Notes 12 and 14)	<u>2,081,414</u>
	<u>\$ 17,179,159</u>
Liabilities	
Current liabilities	
Accounts payable	\$ 105,422
Accrued payroll and payroll taxes	596,153
Due to related parties	-
Deferred revenue	<u>-</u>
Total current liabilities	<u>701,575</u>
Long-term liabilities	
Net OPEB liability (see Note 14)	209,000
Net pension liability (see Note 12)	<u>3,613,000</u>
Total long-term liabilities	<u>3,822,000</u>
Total liabilities	<u>4,523,575</u>
Deferred inflows	
Deferred inflows of resources (see Note 12 and Note 14)	<u>629,000</u>
Net position	
Invested in capital assets	1,179,867
Unrestricted	<u>10,846,717</u>
Total net position	<u>12,026,584</u>
	<u>\$ 17,179,159</u>

The Notes to Financial Statements are an integral part of this statement.

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

Functions	Expenses	Program Revenues		2022
		Charges for Service	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
				Total Governmental Funds
Governmental activities				
Instruction	\$ 8,414,548	\$ -	\$ -	\$ (8,414,548)
Instruction student support	2,140,842	-	-	(2,140,842)
Administrative & financial support services	2,922,181	-	-	(2,922,181)
Other support services	147,484	-	-	(147,484)
Operation & maintenance of plant services	285,856	-	-	(285,856)
Student activities	49,665	-	-	(49,665)
Depreciation	63,956	-	-	(63,956)
	14,024,532	-	-	(14,024,532)
	General Revenues			
	Grants, subsidies & contributions not restricted			20,535,146
				20,535,146
	Change in net position			6,510,614
	Net position - beginning of year			5,515,970
	Net position - end of year			\$ 12,026,584

The Notes to Financial Statements are an integral part of this statement.

Esperanza Cyber Charter School
Balance Sheet – Governmental Fund – General Fund
June 30, 2022

	General	Student	2022
	Fund	Activities	Total
	<u>Fund</u>	<u>Fund</u>	<u>Governmental</u>
			<u>Funds</u>
Assets			
Cash and cash equivalents	\$ 7,834,869	\$ -	\$ 7,834,869
Federal subsidies receivable	2,944,315	-	2,944,315
State subsidies receivable	2,854,151	-	2,854,151
Due from related parties	111,728		111,728
Other receivables	-	-	-
Prepays	<u>172,815</u>	<u>-</u>	<u>172,815</u>
	<u>\$ 13,917,878</u>	<u>\$ -</u>	<u>\$ 13,917,878</u>
Liabilities			
Accounts payable	\$ 105,421	\$ -	\$ 105,421
Accrued payroll and payroll taxes	596,153	-	596,153
Due to related parties	-	-	-
Deferred revenue	-	-	-
Total liabilities	<u>701,574</u>	<u>-</u>	<u>701,574</u>
Fund Balances			
Nonspendable	172,815	-	172,815
Unassigned	<u>13,043,489</u>	<u>-</u>	<u>13,043,489</u>
Total fund balance	<u>13,216,304</u>	<u>-</u>	<u>13,216,304</u>
	<u>\$ 13,917,878</u>	<u>\$ -</u>	<u>\$ 13,917,878</u>

The Notes to Financial Statements are an integral part of this statement.

Esperanza Cyper Charter School
Reconciliation of the Balance Sheet of Governmental Fund – General Fund to the
Statement of Net Position
June 30, 2022

Total Fund Balance for Governmental Funds \$ 13,216,304

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.

Building improvements	\$ 1,191,394	
Furniture	202,430	
Leased assets, net		
Accumulated depreciation	<u>(213,958)</u>	1,179,866

Long-term liabilities, including lease liabilities used in governmental funds are not financial resources and, therefore, are not reported in the fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position

Lease liability		
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On the statement of net position, the School's net pension liability and net OPEB liability for the defined benefit plan and the other postemployment retirement benefit plan are reported as non-current liabilities. Additionally, deferred outflows and deferred inflows of resources related to these plans are also reported.

Net pension liability	(3,613,000)	
Net OPEB liability	(209,000)	
Deferred outflows of resources related to pensions and OPEB	2,081,414	
Deferred inflows of resources related to pensions and OPEB	<u>(629,000)</u>	<u>(2,369,586)</u>

Total net position of governmental activities \$ 12,026,584

The Notes to Financial Statements are an integral part of this statement.

Esperanza Cyber Charter School
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Fund – General Fund
Year Ended June 30, 2022

	<u>General Fund</u>	<u>Student Activities Fund</u>	<u>2022 Total Governmental Funds</u>
Revenues			
Local educational agency assistance	\$ 16,607,104	\$ -	\$ 16,607,104
State sources	10,386	-	10,386
Federal sources	3,896,761	-	3,896,761
Other sources	20,895	-	20,895
	<u>20,535,146</u>	<u>-</u>	<u>20,535,146</u>
Expenditures			
Instruction	7,979,068	-	7,979,068
Support services	5,115,245	-	5,115,245
Non-instructional services	335,521	-	335,521
	<u>13,429,834</u>	<u>-</u>	<u>13,429,834</u>
Excess of revenues over expenditures	7,105,312	-	7,105,312
Other financing sources - PPP loan	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	7,105,312	-	7,105,312
Fund balance			
Beginning of year	<u>6,110,992</u>	<u>-</u>	<u>6,110,992</u>
End of year	<u>\$ 13,216,304</u>	<u>\$ -</u>	<u>\$ 13,216,304</u>

The Notes to Financial Statements are an integral part of this statement.

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

Net Change in Fund Balance - Total Governmental Funds \$ 7,105,312

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlays	\$ 5,919	
Depreciation expense	(63,956)	(58,037)

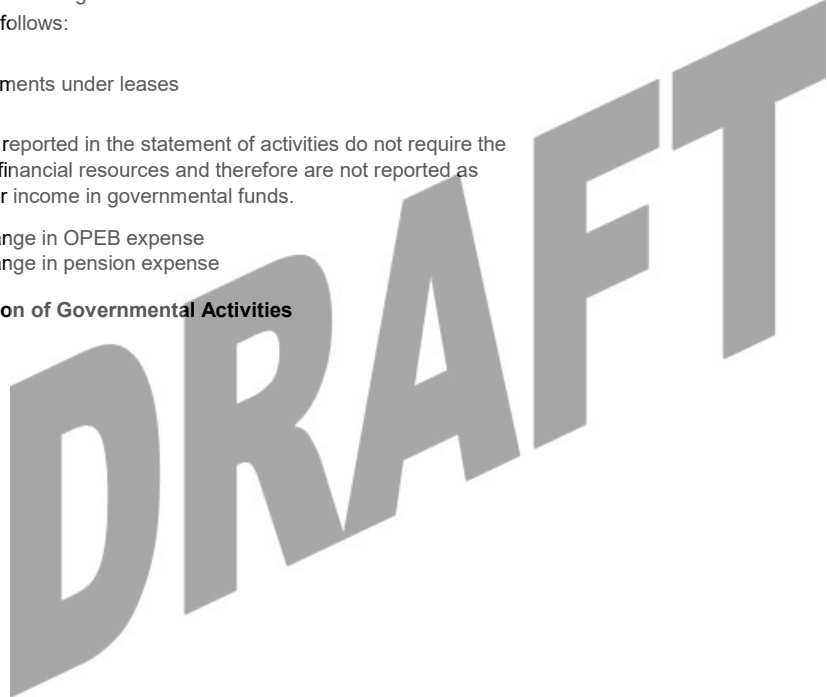
Governmental funds report lease obligation proceeds as financing sources, while repayment is reported as expenditures. In the statement of net position, however, the lease obligations increase liabilities and do not affect the statement of activities and repayment of principal reduces the obligations. The net effect of these differences in the treatment of the lease obligations is as follows:

Payments under leases		
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures or income in governmental funds.

Change in OPEB expense	(21,071)	
Change in pension expense	(515,590)	(536,661)

Change in Net Position of Governmental Activities \$ 6,510,614



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

1. ORGANIZATION AND PURPOSE OF CORPORATION

In 1987 the Hispanic Clergy of Philadelphia founded and incorporated the non-profit Nueva Esperanza, Inc. ("NEI"), dba Esperanza, to provide support to Hispanic communities. For more than 30 years NEI's efforts have focused on creating opportunities for Hispanic children and families living in Philadelphia's Hunting Park community. NEI's intentional focus on creating quality education delivery systems and facilities included founding Esperanza Cyber Charter School as a continued effort to raise the economic and social levels of the Hispanic community through quality education.

Esperanza Cyber Charter School is a charter school located in Philadelphia, Pennsylvania. The School serves grades kindergarten through twelve. The School was established and operates under the provisions enacted by the General Assembly of the Commonwealth of Pennsylvania in 1997. Esperanza Cyber Charter School began operations in July 2012. The School provides instruction in the form of interactive distance learning classrooms, one-to-one tutoring, computer-supported collaborative learning, project-based learning, and instruction tailored to each student's individual education needs. Students access their courses online where worksheets, study material, quizzes and tests are all provided for the student to either read and complete on the computer or print for their own reference or completion by hand.

The Cyber Charter School contract was approved effective June 2012 and expired in June 2017. A charter renewal application was submitted to the Commonwealth on October 1, 2016 and is pending approval. The Commonwealth is significantly behind in its renewal reviews and the Cyber Charter School continues to operate under the original agreement. Esperanza Cyber Charter School has financial accountability and control over all activities related to the students' education. The School receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the School is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board ("GASB") pronouncement. In addition, there are no component units as defined in the standards established for defining and reporting on the financial reporting entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the School have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as U.S. generally accepted accounting principles ("GAAP") for state and local governments.

Government-wide and Fund Financial Statements

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

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

Esperanza Cyber Charter School
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Measurement Focus, Basis of Accounting and Financial Statement Presentation

- Government-wide Financial Statements - 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 providers have been met.

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources.

- Fund Financial Statements - Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. The government reports the following major governmental funds:

General Fund: - The General Fund is the operating fund of the School and accounts for all revenues and expenditures of the School, excluding food services and student activities.

Student Activities Special Revenue Fund: - The Student Activities Special Revenue Fund is used to account for student activity revenues and expenditures.

Method of Accounting

The School has adopted the provision of the accounting pronouncement on financial reporting for state and local governments. The accounting pronouncement on financial reporting for state and local governments established standards for external financial reporting for all state and local governmental entities, which includes a statement of net position, and a statement of activities and changes in net position. It requires the classification of net position into three components - invested in capital assets; restricted; and unrestricted.

These classifications are defined as follows:

- Invested in Capital Assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net asset's component as the unspent proceeds. The School presently has not incurred any related debt.
- Restricted - This component of net position consists of constraints placed on net asset use through external constraints imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. The School presently has not temporarily or permanently restricted net position.
- Unrestricted - This component of net position consists of net positions that do not meet the definition of "restricted" or "invested in capital assets".

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- In the Fund Statements - Governmental funds report non-spendable portions of fund balance related to such items as prepaid expenses and long-term receivables. Restricted funds are constrained by outside parties (statute, grantors, bond agreements, etc.). Committed fund balances represent amounts constrained for a specific purpose by a governmental entity using its highest level of decision-making authority. Committed fund balances are established and modified by a resolution approved by the Board of Trustees. Assigned fund balances are intended by the School to be used for specific purposes but are neither restricted nor committed. Unassigned fund balances are considered to be the remaining amounts.

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles in the United State of America. An annual budget is adopted for the governmental funds.

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the accounting period. The School only has a governmental funds budget. The original and final budgets are required supplementary information.

Use of Estimates

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

Concentration of Credit Risk

Financial instruments which potentially subject the School to concentrations of credit risk consist of cash and cash equivalents, contributions and grants receivables and revenue. Cash and cash equivalents are held primarily at one high-credit quality financial institution. The School received eighty-three and ninety-two percent of its total revenue from one source for the years ended June 30, 2022 and 2021, respectively.

Accounts Receivable

Accounts receivable primarily consist of amounts due from the Pennsylvania Department of Education for federal and state subsidy programs. Accounts receivable is stated at the amount management expects to collect from outstanding balances. As of June 30, 2022 and 2021, no allowance for doubtful accounts was deemed warranted based on historical experience.

Capital Assets

Capital assets, which include furniture, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's useful life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets. The estimated useful lives of furniture and equipment range from five to seven years. Leasehold improvements are amortized over the life of the lease.

Income Tax Status

The School is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code. Accordingly, no provision or liability for income taxes is recorded in the financial statements.

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The School adopted the accounting pronouncement dealing with uncertain tax positions as of the date of inception in July 2012. Upon adoption of this accounting pronouncement, the School had no unrecognized tax benefits. Furthermore, the School had no unrecognized tax benefits at June 30, 2022. In addition, the School had no income tax related penalties or interest for the periods reported in these financial statements.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time.

Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources to pensions and pension expense, information about the fiduciary position of the Public-School Employees' Retirement System ("PSERS" or the "System") and additions to or deductions from PSERS' fiduciary net position have been determined on the same basis as they are reported in PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary position of PSERS and additions to or deductions from PSERS' fiduciary net position have been determined on the same basis as they are reported in PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

New Accounting Standard Adopted

In fiscal year 2022, the School adopted new statements of financial accounting standards issued by GASB:

- Statement No. 87, Leases
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates
- Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32
- Statement No. 99, Omnibus 2022

The implementation of GASB Statement No. 92, 93, 97, and 99 did not have a significant impact on the School's accounting practices nor its financial reporting.

GASB Statement No. 87 establishes a uniform approach for lease accounting based on the principle that leases are financings of the right to use an underlying asset. In accordance with the statement, parties to a lease agreement, the lessee and lessor, are required to recognize a lease liability and an intangible right-to-use lease asset, and a lease receivable and deferred inflow of resources, respectively. The new leases standard also requires enhanced disclosure which include a general description of the leasing arrangement, the aggregated amount of resource inflows and outflows recognized from lease contracts, including those not included in the measurement of the lease liability and receivable, and the disclosure of the long-term effect of lease arrangements on a government's resources (See Note 8).

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The School has implemented GASB Statement No. 87 as of July 1, 2021. The implementation of this accounting standard did not have an impact on the beginning net position as of July 1, 2021. As a result of adoption, the School recorded capital assets for right-to-use lease assets totaling \$xxxxx, a lease liability of \$xxxxx, for a total net change of \$0 on opening net position as of July 1, 2021.

3. CASH AND CASH EQUIVALENTS

The School considers all highly liquid debt instruments purchased with a maturity of three months or less at the time of acquisition to be cash equivalents.

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. The School does have a policy for custodial credit risk. For the year ended June 30, 2022, the School's bank balance exposed to custodial credit risk was \$7,320,264.

	<u>2022</u>
Uninsured and uncollateralized	\$ 7,320,264
Plus: Insured amount	500,000
Less: Outstanding checks	-
Plus: Deposits in transit	14,605.00
Carrying amount - bank balances	7,834,869
Plus: Petty cash	-
Total cash per financial statements	<u>\$ 7,834,869</u>

4. CAPITAL ASSETS

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

	<u>Balance</u> <u>July 1, 2021</u>	<u>Deletions</u>	<u>Additions</u>	<u>Balance</u> <u>June 30, 2022</u>
Building improvements	\$ 1,191,394	\$ -	\$ -	\$ 1,191,394
Furniture	196,511	-	5,919	202,430
Right-to-use assets-building	-	-	-	-
Right-to-use assets-equipment	-	-	-	-
Less: Accumulated depreciation	<u>150,001</u>	<u>-</u>	<u>63,956</u>	<u>213,957</u>
Capital assets, net	<u>\$ 1,237,904</u>	<u>\$ -</u>	<u>\$ (58,037)</u>	<u>\$ 1,179,867</u>

Depreciation expense for the year ended June 30, 2022 was \$63,956.

5. 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 have been no settled claims resulting from these risks which have exceeded commercial insurance coverage.

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6. LOCAL EDUCATIONAL AGENCY REVENUE

Charter schools are funded by the local public-school district in which each student resides. The rate per student is determined annually and is based on the budgeted total expenditure per average daily membership of the prior school year for each school district. The majority of the students of the School reside in Philadelphia. For the year ended June 30, 2022, the rate for the School District of Philadelphia was \$10,786 per year for regular education students plus additional funding for special education students. The annual rate is earned monthly and paid when billed to the School District of Philadelphia. It is prorated if a student enters or leaves during the year. Total revenue from local sources was \$16,607,104 for the fiscal year ended June 30, 2022.

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 retirement (pension) expense 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, 2022 may be impaired.

In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

8. LEASES

Building under operating lease

The School leases space in the building located at 4261 North 5th Street in Philadelphia, Pennsylvania under an operating lease expiring June 15, 2050 from 199 Hunting Park Corporation (a related party, see Note 9). The discount rate of the lease liability is based upon the current consumer price index rate for the City of Philadelphia of 4.9%

The School's right-to-use lease asset consists of the following at June 30, 2022:

	Net Asset Balance	Accumulated Amortization	Gross Asset Balance
Building	<u>\$119,140,930</u>	<u>\$5,563,001</u>	<u>\$124,703,931</u>

Amortization expense on the School's right-to-use asset was \$ 5,563,001 for the year ended June 30, 2022.

Future maturities of lease liability for the School for the years ended June 30, are as follows:

	Principal	Interest	Total
2023	\$3,333,174	\$108,328	\$3,441,502
2024	3,496,500	113,636	3,610,136
2025	3,667,828	119,204	3,787,032
2026	3,847,552	125,045	3,972,597
2027	4,036,082	131,173	4,167,255
Thereafter	<u>103,145,316</u>	<u>3,352,223</u>	<u>106,497,539</u>
	<u>\$121,526,452</u>	<u>\$3,949,609</u>	<u>\$125,476,061</u>

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Equipment under operating leases

The School leases various equipment under operating leases expiring between 2025 and 2026. The discount rate of the lease liability is based upon the current consumer price index rate for the City of Philadelphia of 4.9%

The School's right-to-use lease asset consists of the following at June 30, 2022:

	Net Asset Balance	Accumulated Amortization	Gross Asset Balance
Equipment	<u>\$196,705</u>	<u>\$69,425</u>	<u>\$266,130</u>

Amortization expense on the School's right-to-use asset was \$69,425 for the year ended June 30, 2022.

Future maturities of lease liability for the School for the years ended June 30, are as follows:

	Principal	Interest	Total
2023	\$72,648	\$2,287	\$74,935
2024	72,648	2,287	74,935
2025	70,893	2,231	73,124
2026	<u>58,590</u>	<u>1,844</u>	<u>60,434</u>
	<u>\$274,779</u>	<u>\$8,649</u>	<u>\$283,428</u>

9. RELATED PARTY

The School and the related organizations have two common board members.

The School made payments to Nueva Esperanza, Inc. ("NEI") under a Board approved services contract for human resources management, legal representation, financial accounting, reporting and audit, development and funding, real estate development, public relations, government relations, information technology support, management support, and other administrative services provided by NEI in the amount of \$xxxxx for the year ending June 30, 2022. For the year ended June 30, 2022, the School owed NEI \$XXXXX.

The School receives services and leased offices under a Board approved contract from Esperanza Academy Charter School ("NEA"). The School incurred expenditures of \$XXXXX for management and support services, for the year ended June 30, 2022. For the year ended June 30, 2022, the School owed NEA \$XXXXX.

As described in Note 8, the School leases a portion of 199 Hunting Park Corporation's building under a renewable operating lease. In connection with the operation of its charter school, the School made payments to 199 Hunting Park Corporation in the amount of \$XXXXX for the year ended June 30, 2022. This payment includes payment for utilities, repair and maintenance, and rental payments. At June 30, 2022 and 2021, the School owed 199 Hunting Park Corporation \$XXXXX.

The School advertised under a Board approved contract with Impacto Ads LLC ("Impacto"). The School incurred expenditures of \$XXXXX and \$34,400 for advertising costs, for the year ended June 30, 2022, respectively.

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10. COMMITMENTS

Grants received are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenses which may be disallowed by the grantor cannot be determined at this time, although the School expects such amounts, if any, to be immaterial.

11. PENSIONS

Esperanza Cyber Charter School offers two (2) retirement plan options, the Public-School Employees Retirement System (“PSERS”) and a 403b Plan. New employees who are not members of the PSERS retirement plan are automatically enrolled in the 403b Plan. New employees that were participants in PSERS can opt for the 403b Plan or PSERS. Existing employees who are participants in the PSERS Plan remain in that plan.

The 403b Plan is a defined contribution plan. Employees in the 403b Plan contribute a mandatory 5% deferral amount and can contribute a higher percentage up to the maximum dollar amount allowed by the IRS. The School provides matching contributions dollar for dollar up to 5% of compensation based on payroll compensation. Deferrals over 5% of salary are not matched. The 403b Plan has an immediate vesting schedule. The plan offers a diversified lineup of employee directed investment options. The default investment option, if one is not selected at the time of enrollment, is a Target Date Fund corresponding with the employee’s age. Investment options can be changed at any time by the employee. Employer contributions to the 403b Plan for the fiscal year ended June 30, 2022 was \$XXXX.

General Information about the Pension Plan

Plan Description

PSERS is a governmental cost sharing multi-employer defined benefits pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the System include full-time public-school employees, part-time hourly public-school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.state.pa.us.

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least one year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (“Act 120”) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (“Class T-E”) and Membership Class T-F (“Class T-F”).

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To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of three years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2% or 2.5% depending upon membership class, or the member's final average salary (as defined in the Code) multiplied by the number of years of credited service.

For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members) or who has at least five years of credited service (ten years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

Member Contributions

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.5% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.5% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2001 and before July 1, 2011, contribute at 7.5% (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.
- Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.5% (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute 10.3% (base rate) of the member's qualifying compensation. Membership T-E and Class T-F are affected by a "shared risk" provision in Act 120 of 2010 that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.5% and 9.5% and Membership Class T-F contribution rate to fluctuate between 10.3% and 12.3%.

Employer Contributions

The School's contractually required contribution rate for the fiscal year ended June 30, 2022 was 34.51% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan for the fiscal year ended June 30, 2022 was \$553,555. As a result of the changes in the net pension liability the GASB 68 expense for the year ended June 30, 2022 was \$515,590.

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12. PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At June 30, 2022, the School reported a liability of \$3,613,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2020 to June 30, 2021. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported contributions to the plan as it relates to the total one-year reported contribution to the plan for the plan as a whole. At June 30, 2021, the School's proportion was 0.0088%, which was an increase of 0.0013% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the employer recognized pension expense was \$533,555. At June 30, 2022, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>
Net difference between projected and actual experience	\$ 3,000	\$ 47,000
Changes in assumptions	-	-
Net difference between projected and actual investment earnings	175,000	575,000
Changes in proportion	1,245,000	-
Contributions subsequent to the measurement date	<u>527,505</u>	<u>-</u>
	<u>\$ 1,950,505</u>	<u>\$ 622,000</u>

There was \$527,505 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2022	\$ 982,505
2023	444,000
2024	86,000
2025	(184,000)
	<u>\$ 1,328,505</u>

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Actuarial Assumptions

The total pension liability as of June 30, 2021 was determined by rolling forward the System's total pension liability as of the June 30, 2019 actuarial valuation to June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement.

- Actuarial cost method – Entry Age Normal – level percent of pay.
- Investment return – 7.00% includes inflation at 2.50%.
- Salary increases – Effective average of 4.50%, which reflects an allowance for inflation of 2.50%, real wage growth of 2.00%, and merit or seniority increases of 2.00%.
- Mortality rates were based on the RP 2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience, and projected using a modified version of the MP-2015 Mortality Improvement Scale.
 - The discount rate used to measure the Total Pension Liability decreased from 7.25% as of June 30, 2020 to 7.00% as of June 30, 2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The pension plan's policy in regard to the allocation of invested plan assets is established and may be amended by the Board of the Plan. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	27.0%	5.2%
Private equity	12.0%	7.3%
Fixed income	35.0%	1.8%
Commodities	10.0%	2.0%
Absolute return	8.0%	3.1%
Infrastructure/MLPs	8.0%	5.1%
Real estate	10.0%	4.7%
Cash	3.0%	0.1%
Leverage	-13.0%	0.1%
	100%	

The above was the PSERS' adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2021.

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Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projections of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net asset position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1% point lower (6.00%), or 1% point higher (8.00%) than the current rate:

	1% Decrease 6.00%	Discount Rate 7.00%	1% Increase 8.00%
School's proportionate share of the net pension liability	\$ 4,742,000	\$ 3,613,000	\$ 2,660,000

Pension Plan Fiduciary Net Position

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report which can be found on the System's website at www.psers.state.pa.us.

13. OTHER POSTEMPLOYMENT BENEFITS

Esperanza Cyber Charter School offers a post-retirement health insurance premium assistance plan option through the PSERS.

General Information about the Pension Plan

Health Insurance Premium Assistance Program

The System provides Premium Assistance, which is a governmental cost sharing, multi-employer other postemployment benefit plan ("OPEB") for all eligible retirees who qualify and elect to participate. Employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Effective January 1, 2012 under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program ("HOP"). As of June 30, 2020, there were no assumed future benefit increases to participating eligible retirees.

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Premium Assistance Eligibility Criteria

Retirees of the System can participate in the Premium Assistance program if they satisfy the following criteria:

- Have 24 ½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age, and
- Participate in the HOP or employer-sponsored health insurance program

Pension Plan Description

See description of the PSERS Plan in Note 11.

Benefits Provided

Participating eligible retirees are entitled to receive premium assistance payments equal to the lessor of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. As of June 30, 2020, there were no assumed future benefit increases to participating eligible retirees.

Employer Contributions

The school districts' contractually required contribution rate for the fiscal year ended June 30, 2020 was 0.85% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the other postemployment benefit plan for the fiscal year ended June 30, 2022 was \$12,909. As a result of changes in net OPEB liability, the GASB 75 expense for the year ended June 30, 2022 was \$21,071.

14. OTHER POSTEMPLOYMENT BENEFITS LIABILITIES, EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OTHER POSTEMPLOYMENT BENEFITS

At June 30, 2022, the School reported a liability of \$209,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the System's total actuarially determined OPEB liability as of June 30, 2020 to June 30, 2021. The School's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2022, the School's proportion was 0.0088%, which was an increase of 0.0013% from its proportion measured as of June 30, 2021.

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

For the year ended June 30, 2022, the School recognized OPEB expense of \$12,909. At June 30, 2022, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual experience	\$ 2,000	\$ -
Changes in assumptions	22,000	3,000
Net difference between projected and actual investment earnings	-	-
Changes in proportion	94,000	4,000
Contributions subsequent to the measurement date	<u>12,909</u>	<u>-</u>
	<u>\$ 130,909</u>	<u>\$ 7,000</u>

\$12,909 reported as deferred outflows of resources related to OPEB resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2022	\$ 34,909
2023	22,000
2024	26,000
2025	18,000
2026	16,000
Thereafter	<u>7,000</u>
	<u>\$ 123,909</u>

Actuarial Assumptions

The Total OPEB Liability as of June 30, 2020, was determined by rolling forward the System's Total OPEB Liability as of the June 30, 2019 actuarial valuation to June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal – level percent of pay.
- Investment return – 2.66%– S&P 20 Year Municipal Bond Rate.
- Salary growth – Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Premium Assistance reimbursement is capped at \$1,200 per year.
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.

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

- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS’ experience, and projected using a modified version of the MP-2015 Mortality Improvement Scale.
- Participation rate:
 - Eligible retirees will elect to participate Pre age 65 at 50%
 - Eligible retirees will elect to participate Post age 65 at 70%

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2018 determined the employer contribution rate for fiscal year 2020.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date.
- Asset valuation method: Market Value.
- Participation rate: 63% of eligible retirees are assumed to elect premium assistance.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS’ experience, and projected using a modified version of the MP-2015 Mortality Improvement Scale.

Investments consist primarily of short-term assets designed to protect the principal of the plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

The OPEB plan policy in regard to the allocation of invested plan assets is established and may be amended by the Board of the plan. Under the program, as defined in the retirement code, employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	79.8%	0.10%
US Core Fixed Income	17.5%	0.70%
Non-US Developed Fund	2.7%	-0.03%
	<u>100%</u>	

The above was the Board of the plan’s adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2021.

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

Discount Rate

The discount rate used to measure the Total OPEB Liability was 2.66%. Under the plan's funding policy, contributions are structured for short-term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the plan is considered a "pay-as-you-go" plan. A discount rate of 2.79%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2020, was applied to all projected benefit payments to measure the Total OPEB Liability.

Sensitivity of the System Net OPEB Liability to Change in Healthcare Cost Trend Rates

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2020, retirees' Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. As of June 30, 2020, 93,392 retirees were receiving the maximum amount allowed of \$1,200. As of June 30, 2020, 611 members were receiving less than the \$1,200 per year. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on Healthcare Cost Trends as depicted below.

The following presents the System net OPEB liability for June 30, 2022. Calculated using current Healthcare cost trends as well as what the System net OPEB liability would be if health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
School's proportionate share of the OPEB liability	\$ 240,000	\$ 209,000	\$ 184,000

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, calculated using the discount rate of 2.66%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease 1.66%</u>	<u>Current Discount Rate 2.66%</u>	<u>1% Increase 3.66%</u>
School's proportionate share of the net OPEB liability	\$ 240,000	\$ 209,000	\$ 184,000

OPEB Plan Fiduciary Net Position

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report which can be found on the System's website at www.psers.pa.gov.

15. NEW ACCOUNTING PRONOUNCEMENT

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this statement is to better meet the informational needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about the school's leasing activities. The provisions in Statement No. 87 are effective for reporting periods beginning after June 15, 2021. The School has not yet completed the process of evaluating the impact of GASB 87 on its financial statements.

16. RISKS AND UNCERTAINTIES

The current outbreak of novel strain coronavirus ("COVID-19") is significantly impacting businesses across the world. While the duration of business interruption from this outbreak and related financial impact cannot be reasonably estimated at this time, financial results, including investment results, may be adversely affected in future years. The extent to which the coronavirus impacts operations will depend on future developments, including changes to government orders in effect as well as actions taken to contain the coronavirus and its impact.

17. SUBSEQUENT EVENTS

The School has evaluated subsequent events occurring after the statement of net position date through the date of December xx, 2022, which is the date the financial statements were available to be issued. Based on this evaluation, the School has determined that no subsequent events have occurred which require disclosure in or adjustment to the financial statements.

DRAFT

SUPPLEMENTARY INFORMATION

Esperanza Cyber Charter School
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Governmental Funds (Unaudited)
Year Ended June 30, 2022

	Budget			(Over) Under Final (Unaudited) Budget
	(Unaudited) Original	(Unaudited) Final	Actual Amounts	
Revenues				
Local educational agency assistance	\$ 8,185,780	\$ 8,185,780	\$ 16,607,104	\$ (8,421,324)
State sources	114,453	114,453	10,386	104,067
Federal sources	691,466	691,466	3,896,761	(3,205,295)
Other sources	-	-	20,895	(20,895)
	<u>8,991,699</u>	<u>8,991,699</u>	<u>20,535,146</u>	<u>(11,543,447)</u>
Expenditures				
Regular programs	4,680,235	4,680,235	5,791,430	(1,111,195)
Special programs	1,356,336	1,356,336	939,268	417,068
Pupil personnel services	736,019	736,019	399,181	336,838
Instructional support services	151,963	151,963	129,098	22,865
Administrative services	912,558	912,558	969,139	(56,581)
Pupil health	33,600	33,600	30,415	3,185
Business services	372,908	372,908	496,526	(123,618)
Operation & maintenance of plant services	213,511	213,511	267,154	(53,643)
Support services central	410,980	410,980	317,136	93,844
Capital reserve fund	106,960	106,960	161,876	(54,916)
Student activities	16,500	16,500	7,201	9,299
	<u>8,991,570</u>	<u>8,991,570</u>	<u>9,508,424</u>	<u>(516,854)</u>
Net change in fund balance	\$ 129	\$ 129	11,026,722	\$ (11,026,593)
Fund balance				
Beginning of year			6,110,992	
End of year			<u>\$ 17,137,714</u>	

See Independent Auditor's Report.

**Esperanza Cyber Charter School
Schedule of Proportionate Share of PSERS OPEB Liability and Contributions
(Unaudited)**

PSERS Measurement Date (Unaudited)

Fiscal Year	PSERS Net Pension Liability			School's Proportion	PSERS Fiduciary
	School's Proportion	School's Proportion Share	School's Covered Employee Payroll	Share of NPL as a % of Employee Payroll	Net Position as a % of Total Pension Liability
2014/15	0.0045%	\$ 1,781,000	\$ 580,508	307%	57.2%
2015/16	0.0027%	1,169,000	350,675	333%	54.4%
2016/17	0.0026%	1,288,000	337,162	382%	50.1%
2017/18	0.0019%	938,000	251,125	374%	51.8%
2018/19	0.0040%	1,920,000	532,384	361%	54.0%
2019/20	0.0045%	2,105,000	618,888	340%	55.7%
2020/21	0.0075%	3,693,000	351,842 (A)	1050%	54.3%
2021/22	0.0088%	3,613,000	420,095 (A)	860%	63.7%

(A) Note for the year ended June 30, 2020 the Pennsylvania Public School Employees' Retirement System Pension Plan change the employer

PSERS Schedule of Contributions (Unaudited)

Fiscal Year	Contractually Required Contributions	Contributions Recognized by PSERS	Contribution Deficiency (Excess)	Covered-Employee Payroll	Contributions as a % of Covered-Employee Payroll
2014/15	\$ 90,000	\$ 90,000	\$ -	\$ 580,508	15.5%
2015/16	70,000	70,000	-	350,675	20.0%
2016/17	83,000	83,000	-	337,162	24.6%
2017/18	73,000	73,000	-	251,125	29.1%
2018/19	170,000	170,000	-	532,384	31.9%
2019/20	202,000	202,000	-	618,888	32.6%
2020/21	378,000	378,000	-	351,842 (A)	107.4%
2021/22	241,000	241,000	-	420,095 (A)	57.4%

PSERS Schedule of Employers' Changes in Proportion (Unaudited)

Fiscal Year	Original	Pension Expense	Deferred Outflow/ (Inflow)
2014/15	\$ 942,000	\$ 183,000	\$ 27,000
2015/16	(763,000)	(153,000)	(153,000)
2016/17	(44,000)	(9,000)	(17,000)
2017/18	(318,000)	(64,000)	(64,000)
2018/19	980,000	245,000	245,000
2019/20	236,000	59,000	118,000
2020/21	1,433,000	358,000	1,075,000
2021/22	626,000	156,000	469,000

See Independent Auditor's Report.

**Esperanza Cyber Charter School
Schedule of Proportionate Share of PSERS OPEB Liability and Contributions
(Unaudited)**

PSERS Measurement Date (Unaudited)

<u>Fiscal Year</u>	<u>PSERS OPEB Liability</u>			<u>School's Proportion</u>	<u>PSERS Fiduciary</u>
	<u>School's Proportion</u>	<u>School's Proportion Share</u>	<u>School's Covered Employee Payroll</u>	<u>Share of OPEB as a % of Employee Payroll</u>	<u>Net Position as a % of Total OPEB Liability</u>
2017/18	0.0019%	\$ 39,000	\$ 251,125	16%	5.73%
2018/19	0.0040%	\$ 83,000	\$ 532,384	16%	5.56%
2019/20	0.0045%	\$ 96,000	\$ 618,888	16%	5.56%
2020/21	0.0075%	\$ 162,000	\$ 1,052,902	15%	5.69%
2021/22	0.0088%	\$ 47,000	\$ 1,250,092	4%	5.30%

PSERS OPEB Schedule of Contributions (Unaudited)

<u>Fiscal Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions Recognized by PSERS</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered-Employee Payroll</u>	<u>Contributions as a % of Covered-Employee Payroll</u>
2017/18	\$ 2,000	\$ 2,000	\$ -	\$ 251,125	0.8%
2018/19	\$ 4,000	\$ 4,000	\$ -	\$ 532,384	0.8%
2019/20	\$ 5,000	\$ 5,000	\$ -	\$ 618,888	0.8%
2020/21	\$ 9,000	\$ 9,000	\$ -	\$ 1,052,902	0.9%

PSERS OPEB Schedule of Employers' Changes in Proportion (Unaudited)

<u>Fiscal Year</u>	<u>Original</u>	<u>Pension Expense</u>	<u>Deferred Outflow/ (Inflow)</u>
2017/18	\$ (15,000)	\$ (2,000)	\$ (11,000)
2018/19	45,000	6,000	38,000
2019/20	11,000	2,000	9,000
2020/21	63,000	9,000	54,000

Note: Ten years are required. Additional years will be added as they become available.

See Independent Auditor's Report.

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

Federal Grantor/ Pass-Through Grantor Program Title	Source Code	Assistance Listing Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Date	Program or Award	Total Received for the Year	Accrued or (Deferred) Revenue at 7/1/21	Receipts or Revenue Recognized	Federal Expenditures	Accrued or (Deferred) at 6/30/22
U.S. Department of Education										
Pass-Through Pennsylvania										
Department of Education										
Title I - Improving Basic Programs	I	84.010	013-22-1118	09/02/2021-09/30/2022	\$ 1,043,691	\$ 248,826	\$ -	\$ 1,043,691	\$ 1,043,691	\$ 794,865
Title I - Improving Basic Programs	I	84.010	013-21-1118	08/28/2020-09/30/2021	768,268	320,450	320,450	-	-	-
Title I - School Improvement Set Aside	I	84.010	042-22-1118	09/02/2021-09/30/2022	107,999	-	-	107,999	107,999	107,999
Title I - School Improvement Set Aside	I	84.010	042-21-1118	09/30/2020-09/30/2021	102,647	27,000	46,466	-	-	19,466
Title I - School Improvement Set Aside	I	84.010	042-20-1118	09/30/2019-09/30/2020	104,066	15,792	38,116	-	-	22,324
Title II - Improving Teacher Quality	I	84.367	020-22-1118	09/02/2021-09/30/2022	72,800	17,243	-	72,800	72,800	55,557
Title II - Improving Teacher Quality	I	84.367	020-21-1118	08/28/2020-09/30/2021	58,832	24,732	24,732	-	-	-
Title III - Language Instruction (LEP)	I	84.365	010-22-1118	09/02/2021-09/30/2022	39,169	11,902	-	39,169	39,169	27,267
Title IV, Part A- Student Support	I	84.424	144-22-1118	09/02/2021-09/30/2022	57,774	17,766	-	57,774	57,774	40,008
Title IV, Part A- Student Support	I	84.424	144-21-1118	08/28/2020-09/30/2021	21,744	15,530	15,530	-	-	-
COVID-19 - SECIM	I	84.027	252-20-1118	07/01/2020-09/30/2021	5,000	3,333	2,083	1,250	1,250	-
COVID-19 Elementary and Secondary School Emergency Relief Fund I	I	84.425D	200-20-1118	07/01/2020-09/30/2021	235,487	123,941	123,941	26,591	26,591	26,591
COVID-19 Elementary and Secondary School Emergency Relief Fund II	I	84.425D	200-21-1118	03/13/2020-09/30/2023	2,836,976	263,905	-	1,389,691	1,389,691	1,125,786
COVID-19 Elementary and Secondary School Emergency Relief Fund III	I	84.425U	223-21-1118	03/13/2020-09/30/2024	5,738,382	417,337	-	950,448	950,448	533,111
ARP ESSER 7% - After School Set Aside	I	84.425U	225-21-1118	03/13/2020-09/30/2024	63,714	3,475	-	3,475	3,475	-
ARP ESSER 7% - Learning Loss Set Aside	I	84.425U	225-21-1118	03/13/2020-09/30/2024	318,573	17,377	-	17,377	17,377	-
ARP ESSER 7% - Summer School Set Aside	I	84.425U	225-21-1118	03/13/2020-09/30/2024	63,714	3,475	-	3,475	3,475	-
ARP ESSER 7% - Homeless Children and Youth	I	84.425W	181-21-2140	07/01/2020-09/30/2021	-	1,849	-	-	-	(1,849)
						<u>1,533,933</u>	<u>571,318</u>	<u>3,713,740</u>	<u>3,713,940</u>	<u>2,751,125</u>
Pass-Through School										
District of Philadelphia										
IDEA Part A	I	84.389	IDEA-B-2021-2022	07/01/2021-06/30/2022	183,015	-	-	183,015	183,015	183,015
IDEA Part A	I	84.389	IDEA-B-2020-2021	07/01/2020-06/30/2021	110,287	110,287	110,287	-	-	-
						<u>110,287</u>	<u>110,287</u>	<u>183,015</u>	<u>183,015</u>	<u>183,015</u>
Total U.S. Department of Education						<u>1,644,220</u>	<u>681,605</u>	<u>3,896,755</u>	<u>3,896,955</u>	<u>2,934,140</u>
Total federal awards						<u>\$ 1,644,220</u>	<u>\$ 681,605</u>	<u>\$ 3,896,755</u>	<u>\$ 3,896,955</u>	<u>\$ 2,934,140</u>

D - Direct Funding

I - Indirect Funding

Note: There were no awards passed through to subrecipients.

See Independent Auditor's Report.

See accompanying Notes to Schedule of Expenditures of Federal Awards.

Esperanza Cyber Charter School
Notes to Schedule of Expenditures of Federal Awards
June 30, 2022

1. GENERAL INFORMATION

The accompanying schedule of expenditures of federal awards presents the activities in all of the federal financial assistance programs of Esperanza Cyber Charter School. Financial awards received directly from federal agencies, as well as financial assistance passed through other governmental agencies of non-profit organizations, are included in the schedule.

2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the School and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, and *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The schedule of expenditures of federal awards presents only a selected portion of the activities of the School. It is not intended to and does not present either the balance sheet, revenue, expenditures, or changes in fund balances of governmental funds. The financial activity for the aforementioned awards is reported in the School's statement of revenues, expenditures, and changes in fund balance - governmental funds.

4. INDIRECT COST RATE

The School has not made an election pursuant to 2 CFR Part 200 "*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*" to receive a 10% de minimis indirect cost rate. Furthermore, the School does not receive any federal indirect costs.

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees,
Esperanza Cyber Charter School:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Esperanza Cyber Charter School (the "School"), as of and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon dated December xx, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Esperanza Cyber Charter School's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Esperanza Cyber Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Esperanza Cyber Charter School's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

December xx, 2022

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

The Board of Trustees,
Esperanza Cyber Charter School:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (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.

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

Responsibilities of Management of 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 Esperanza Cyber Charter 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 Esperanza Cyber Charter Schools 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 Esperanza Cyber Charter Schools 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 Esperanza Cyber Charter Schools compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Esperanza Cyber Charter 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 Esperanza Cyber Charter School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

December xx, 2022

DRAFT

**Esperanza Cyber Charter School
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2022**

Section 1 – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified? No

Control deficiencies identified that are not considered to be material weaknesses? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weaknesses identified? No

Control deficiencies identified that are not considered to be material weaknesses? None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516 of the Uniform Guidance? No

The following federal program was designated as a major program:

CFDA Number(s)	Name of Federal Program or Cluster
84.425	Elementary and Secondary Education/Governor’s Emergency Education Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? No

Section 2 – Financial Statement Findings

None reported.

Section 3 – Federal Award Findings and Questioned Costs

None reported.

Section 4 – Follow Up Prior Year Audit Findings

None reported.



**Esperanza Cyber Charter School
Management Letter
June 30, 2022**

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ESPERANZA CYBER CHARTER SCHOOL (ECCS)

Book: Policy Manual

Section: Administration

Title: Child Find

Reference: 20 USC 1401(3), 1412(a)(3); 34 CFR §300.111; 22 Pa. Code §711.21

Adopted:

PURPOSE: The purpose of this Policy is to establish rules on ECCS annually informing parents and families that the school is required to conduct child find activities for children who may be eligible for services

SCOPE: Students attending ECCS

DETAILED POLICY STATEMENT:

The Board of Trustees (“Board”) of ECCS has provided a Child Find policy to comply with the Individuals with Disabilities Education Act (IDEA) as amended in 2004 and PA Code Chapters 14 and 711. The purpose is to provide guidance regarding Child Find as to the following:

Services for School-Age Students with Disabilities

Esperanza Cyber Charter School (ECCS) provides a free, appropriate, public education (“FAPE”) to eligible students. To qualify as an eligible student, the child must be of school age, in need of specially-designed instruction, and meet eligibility criteria for one or more physical or mental disabilities as outlined in the federal Individuals with Disabilities Education Act (“IDEA”) and Chapter 711 of the Pennsylvania State Regulations.

Special education students newly enrolled in ECCS with an existing Individualized Education Plan shall receive services upon enrollment. Within 30 days, the IEP team will meet and determine whether to accept the IEP from the previous placement as is, or write a new one. If the IEP from the previous placement is acceptable, the team will issue a new IEP cover page and Notice of Recommended Educational Placement. If a new IEP must be written, the special education teacher will schedule an IEP meeting with the student and his parents/guardians. There is no delay in services during this time.

If a student enrolls in school with an existing Early Intervention IFSP (Individualized Family Service Plan) identifying student with a Developmental Delay, the school will contact the Early Intervention program to discuss the school-age needs of the child. The School will also conduct a Re-Evaluation to obtain the appropriate school-age diagnosis.

ECCS uses identification procedures to determine the eligibility of students and provide an appropriate educational program consisting of special education and related services, individualized to meet student needs at no cost to the parents. To identify students who may be eligible for special education, various screening activities are conducted on an ongoing basis. These screening activities include: a review of group-based data (cumulative records, enrollment records, health records, report cards, ability, and achievement test scores); hearing, vision, physical, and speech/language screening; and review of data by applicable ECCS Teams. When screening results suggest that the student may be eligible for special education services, ECCS will seek written parental consent to conduct a multidisciplinary evaluation because ECCS cannot conduct an evaluation or provide an initial provision of special education services without this written permission. For additional information related to consent, please refer to the Procedural Safeguards Notice which can be found at the PaTTAN website, www.Pattan.net.

However, Parents who suspect that their child is eligible for special education services may request a multidisciplinary evaluation at any time through a written request to the Principal or Special Education Coordinator. If the parent disagrees with the Evaluation Report, the parent can request an independent education evaluation (IEE) at public expense.

Once the evaluation process determines eligibility, an IEP Team of ECCS professionals, Parents/Guardians, and others meet to discuss and determine services to meet the needs of the student and include the annual development of an Individualized Education Program (IEP), bi-annual or tri-annual multidisciplinary re-evaluation, and a full continuum of services, which include Itinerant, Supplemental, or Full-Time Levels of Intervention. The extent of special education services and the location for the delivery of such services are determined by the IEP team and are based on the student's identified needs and abilities, chronological age, and the level of intensity of the specified intervention. ECCS also provides related services, such as speech and language therapy, physical therapy, and occupational therapy, and counseling services required for the student to benefit from the special education program.

Public Information about the Child Find procedures will be available through the following: ECCS official website, ECCS Parent/Student Handbook, and posted in the Enrollment Office on the ECCS Main Campus/Office.

Services for Protected Handicapped Students

In compliance with the state and federal law, namely Section 504 of the Rehabilitation Act of 1973, ECCS will provide to protected handicapped students services or accommodations that are needed to provide equal opportunity to participate in and obtain the benefits of the school program and extra-curricular activities to the maximum extent appropriate to the student's abilities. These related services or accommodations are provided without discrimination or cost to the student or family. In order to qualify as a protected handicapped student, the child must

be of school age with a physical or mental disability, which substantially limits or prohibits participation in or access to an aspect of the school program. Services and safeguards for protected handicapped students are distinct from those applicable to exceptional students enrolled or seeking enrollment in special education programs.

Confidentiality of Student Records

ECCS protects the confidentiality of personally identifiable information for all students in accordance with the Family Educational Rights and Privacy Act ("FERPA"), state law, and ECCS's student records policy.

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

Auditor and Management Responsibilities

The following were addressed in our audit engagement letter:

Management Responsibilities	Auditor Responsibilities
Overall responsibility for the preparation and fair presentation of the financial statements	To provide reasonable, but not absolute assurance as to whether the combined financial statements are free of material misstatement
Provide accurate, complete and truthful representations to the auditors during the engagement as required by professional standards	To conduct our audit in accordance with AICPA Professional Standards.
To establish appropriate internal controls to keep the financial statements free of material misstatement, including intentional misstatements caused by fraud	To gain a requisite understanding of the School's system of internal control to better plan and conduct the audit engagement
To provide us with access to all personnel and relevant information	To communicate significant matters related to our audit relevant to those charged with governance

Revisions to the Auditor's Report

- Purpose: Intended to make it easier for users of financial statements to understand the report, including the auditor's responsibilities and management's responsibilities. The standards also converge the report to look more like those issued under international standards and to be more consistent with the reporting model of public companies.
- Changes:
 - Moving the opinion to the first part of the report
 - Disclosing management's responsibilities for the financial statements and its requirement to evaluate the company's ability to continue as a going concern
 - Expanded disclosure of the auditor's responsibilities for the financial statements including what it means to obtain "reasonable assurance" about whether the financial statements are free from material misstatement
 - Auditors must list, in a bullet point format, our responsibilities in performing the audit and the auditor's consideration of going concern issues
 - Introducing Key Audit Matters (KAM's) to the auditor's report of private companies and not-for-profit organizations

Key Audit Matters - KAMs

- New auditing standards do not require the communication of KAMs in the auditor's report, but those charged with governance decide for their organization whether or not the auditor reports on KAMs in the auditor's report.
- KAMs are communicated with those charged with governance that, in the auditor's professional judgement, were of most significance in the audit. KAMs may include, among other things:
 - Areas of higher assessed risk of material misstatement, or significant risks;
 - Significant auditor judgements related to areas in the financial statements that involved significant management judgements, including accounting estimates that have been identified as having high estimation uncertainty; and
 - The effect on the audit of significant events or transactions that occurred during the period.
- If engaged in reporting KAMs, the auditor's report will describe the following for each KAM item:
 - Primary reason for designation as a KAM;
 - How the KAM was addressed in the audit; and
 - Refer to the financial statement accounts or disclosures related to the KAM.
- Those who choose not to include KAMs in the auditor's report will continue to receive written and oral communications from their auditor separate from the auditor's report. These written and oral communications from the auditor will include:
 - Those matters the auditor has determined to be the KAMs; or
 - If applicable, depending on the facts and circumstances, the auditor's determination that there are no key audit matters to communicate in the auditor's report

Internal Control Communications

Objectives, Responsibilities and Limitations Regarding Internal Control and Reporting Internal Control Matters in this Letter:

OUR RESPONSIBILITIES

- To understand and consider the School’s internal controls over financial reporting. To use this understanding solely to design audit procedures, which will support our expressed opinion regarding the financial statements. To communicate to management and the board of trustees matters that come to our attention during the audit that we considered to be either a significant deficiency or a material weakness. These terms are specifically defined by the standards of the profession.

LIMITATIONS OF OUR ASSESSMENT OF INTERNAL CONTROL

- Our assessment is not designed to express an opinion on the effectiveness of internal control. Accordingly, we express no such opinion. Further, we have only communicated such matters that came to our attention during the audit.



Legend of Key Definitions



Term	Definition
CONTROL DEFICIENCIES	Control deficiencies are identified conditions that do not allow management or its employees in the normal course of performing their assigned functions to prevent or detect misstatements on a timely basis. Control deficiencies can result from a design issue (i.e. the control is not properly developed or is missing a control objective) or is not operating appropriately. Three types of control deficiencies are significant deficiencies, material weaknesses or less severe control deficiencies, hereafter referred to as other matters. The severity of the deficiency is based on the potential for misstatement and not just on the actual identified misstatement.
MATERIAL WEAKNESS (M)	A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis.
SIGNIFICANT DEFICIENCY (S)	A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those in charge of governance.
OTHER MATTERS (O)	These are matters that came to our attention that we have concluded are less severe than a material weakness or significant deficiency.

Internal Control Communications - Best Practice Recommendations and Improvements

INTERNAL CONTROL CYCLE	OBSERVATION	RECOMMENDATION
Cyber Recommendations (O)	We performed a review a cyber security inquiry as cyber security continues to be a significant external threat.	The School has taken considerable steps to tighten their cyber security environment. We recommend that they continue to monitor their cyber security environment annually as external threats continue to evolve. Specifically, we recommend that the School focus on any changes to the minimum underwriting requirements from their cybersecurity broker to ensure these controls are in place.

New Standards and Regulations affecting Not-for-Profit Organizations

TOPIC	DESCRIPTION
Leases (ASU 2016-02)	<p>All lessees will be required to recognize a right-of-use asset and a lease liability, initially measured at the present value of the lease payments, in the statement of financial position for all leases of property and equipment, except for certain leases classified as short-term leases and expanded disclosure requirements regarding leasing activities. The provisions in Statement No. 87 are effective for reporting periods beginning after June 15, 2021.</p> <p>During the year ended, the School implemented GASB 87. The effects of GASB 87 were material to the financial statements.</p>

ESPERANZA CYBER CHARTER SCHOOL (ECCS)

Book: Policy Manual

Section: Administration

Title: Child Find

Reference: 20 USC 1401(3), 1412(a)(3); 34 CFR §300.111; 22 Pa. Code §711.21

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2022-2023 Teaching Students with Autism

Agenda:

This training is designed to provide practical information regarding educational methods and resources that may be used by all teachers working with students with Autism.

This training will assist all teachers to gain knowledge related to working with students with Autism. The training consists of a discussion of the disability, its characteristics, and accommodations/modifications that can work for students with Autism. The teachers then develop a lesson based on the information they learn during the training.

Timestamp	Email Address	Did you attend this session?
11/02/2022	acastro@esperanzacyber	Yes
11/02/2022	adinsmore@esperanzacyber	Yes
11/02/2022	afiegel@esperanzacyber	Yes
11/02/2022	agutierrez@esperanzacyber	Yes
11/02/2022	ahayles@esperanzacyber	Yes
11/02/2022	ahuber@esperanzacyber	Yes
11/02/2022	aisham@esperanzacyber	Yes
11/02/2022	amaldonado@esperanzacyber	Yes
11/02/2022	amarrero@esperanzacyber	Yes
11/02/2022	arivera@esperanzacyber	Yes
11/02/2022	asmith@esperanzacyber	Yes
11/02/2022	barce@esperanzacyber	Yes
11/02/2022	bcolaizzo@esperanzacyber	Yes
11/02/2022	callen@esperanzacyber	Yes
11/02/2022	ccroussett@esperanzacyber	Yes
11/02/2022	cgross@esperanzacyber	Yes
11/02/2022	clamk@esperanzacyber	Yes
11/02/2022	clozada@esperanzacyber	Yes
11/02/2022	cmiller@esperanzacyber	Yes
11/02/2022	costapchuk@esperanzacyber	Yes
11/02/2022	csanchez@esperanzacyber	Yes
11/02/2022	cscull@esperanzacyber	Yes
11/02/2022	dcarrasquillo@esperanzacyber	Yes
11/02/2022	dfigueroa@esperanzacyber	Yes
11/02/2022	dpagan@esperanzacyber	Yes
11/02/2022	dromero@esperanzacyber	Yes
11/02/2022	dsteinmetz@esperanzacyber	Yes
11/02/2022	dtaufalele@esperanzacyber	Yes
11/02/2022	eapter@esperanzacyber	Yes
11/02/2022	emendez@esperanzacyber	Yes
11/02/2022	gartman@esperanzacyber	Yes

Timestamp	Email Address	Did you attend this session?
11/02/2022	hseabrooks@esperanza	Yes
11/02/2022	jbarber@esperanzacyber	Yes
11/02/2022	jdeleon@esperanzacyber	Yes
11/02/2022	jgrammond@esperanzac	Yes
11/02/2022	ygroux@esperanzacyber	Yes
11/02/2022	jkenney@esperanzacyber	Yes
11/02/2022	jloughran@esperanzacyt	Yes
11/02/2022	jrozek@esperanzacyber	Yes
11/02/2022	jsoriano@esperanzacyber	Yes
11/02/2022	kgazak@esperanzacyber	Yes
11/02/2022	kkrelove@esperanzacyb	Yes
11/02/2022	klevine@esperanzacyber	Yes
11/02/2022	klind@esperanzacybercs	Yes
11/02/2022	kraiguel@esperanzacyber	Yes
11/02/2022	kwilson@esperanzacyber	Yes
11/02/2022	lgrau@esperanzacybercs	Yes
11/02/2022	lperez@esperanzacyber	Yes
11/02/2022	lservais@esperanzacyber	Yes
11/02/2022	lsweeney@esperanzacyt	Yes
11/02/2022	lthomas@esperanzacyber	Yes
11/02/2022	lverdecchio@esperanzac	Yes
11/02/2022	mbaker@esperanzacyber	Yes
11/02/2022	mbijas@esperanzacyber	Yes
11/02/2022	mhopkins@esperanzacy	Yes
11/02/2022	mpace@esperanzacyber	Yes
11/02/2022	mperagallo@esperanzac	Yes
11/02/2022	mrescigno@esperanzacy	Yes
11/02/2022	mrothman@esperanzacy	Yes
11/02/2022	mspeece@esperanzacyt	Yes
11/02/2022	mwalls@esperanzacyber	Yes

Timestamp	Email Address	Did you attend this session?
11/02/2022	nmorales@esperanzacyber	Yes
11/02/2022	nnelson@esperanzacyber	Yes
11/02/2022	nnelson@esperanzacyber	Yes
11/02/2022	nregalado@esperanzacyber	Yes
11/02/2022	pofferall@esperanzacyber	Yes
11/02/2022	ratwater@esperanzacyber	Yes
11/02/2022	rmorales@esperanzacyber	Yes
11/02/2022	rpaulino@esperanzacyber	Yes
11/02/2022	sadams@esperanzacyber	Yes
11/02/2022	salbitz@esperanzacyber	Yes
11/02/2022	sallen@esperanzacyber	Yes
11/02/2022	scalvo@esperanzacyber	Yes
11/02/2022	sgonzalez@esperanzacyber	Yes
11/02/2022	srossi@esperanzacyber	Yes
11/02/2022	tmoore@esperanzacyber	Yes
11/02/2022	tstelmach@esperanzacyber	Yes
11/02/2022	msilva@esperanzacyber	Yes
11/02/2022	tdelgado@esperanzacyber	Yes
11/02/2022	zpickett-campbell@esperanzacyber	Yes
11/02/2022	zpickett-campbell@esperanzacyber	Yes
11/02/2022	zpickett-campbell@esperanzacyber	Yes
11/02/2022	jhein@esperanzacyber	Yes
11/02/2022	stomassini@esperanzacyber	Yes
11/02/2022	acutts@esperanzacyber	Yes
11/02/2022	aramirez@esperanzacyber	Yes
11/02/2022	kgutter@esperanzacyber	Yes
11/02/2022	prosado@esperanzacyber	Yes
11/02/2022	aisom@esperanzacyber	Yes
11/02/2022	bhighsmith@esperanzacyber	Yes
11/02/2022	gsong@esperanzacyber	Yes

Timestamp	Email Address	Did you attend this session?
11/02/2022	Ideida@esperanzacyberc	Yes
11/02/2022	Ideida@esperanzacyberc	Yes
11/02/2022	mrosado@esperanzacyb	Yes
11/02/2022	dosborne@esperanzacyl	Yes
11/02/2022	maraud-silva@esperanz	Yes
11/02/2022	vperez-hernandez@espe	Yes
11/02/2022	macedo@esperanzacy	Yes
11/02/2022	nrivera@esperanzacyber	Yes
11/02/2022	jamboyrodriguez@esper	Yes
11/02/2022	rluccia@esperanzacyber	Yes
11/02/2022	gmelendez@esperanzac	Yes
11/02/2022	kacosta@esperanzacybe	Yes
11/02/2022	ahoyt@esperanzacyberc	Yes
11/02/2022	gmontilla@esperanzacyt	Yes
11/02/2022	jfernandez@esperanzacy	Yes
11/02/2022	jhardenburg@esperanza	Yes
11/02/2022	gschroder@esperanzacy	Yes
11/02/2022	kwashburn@esperanzac	Yes
11/02/2022	pleonard@esperanzacyb	Yes
03/01/2023	bmoyo@esperanzacyber	Yes
03/01/2023	lmiller@esperanzacyberc	Yes
03/01/2023	akhan@esperanzacyberc	Yes

Description

Trauma 102: Basic Skills of Trauma-Informed Care

Building on information provided in Trauma 101, professionals expand their understanding of trauma and are provided specific skills that enhance abilities to interact in emotionally and relationally healthy ways with people impacted by trauma. As professionals become trauma-aware, they have a responsibility to prevent, avoid and respond to trauma. In this hands-on, interactive workshop, professionals are provided opportunities to implement and practice the skills presented.

TOPICS

Review of 101 • Personal Safety Plans Dr. Bruce Perry's
Regulate-Relate-Reason HUG (Hear-Understand-Give Back) RESSQ
(Reassure-Explain-Share-Solve-Question) Application of HUG and RESSQ •
Intentional Breathing

Timestamp	Email Address	Did you attend this sessi	Was this session helpful?	Any feedback?					
11/18/2022 8:06:06	klind@esperanzacyberc	Yes							
11/18/2022 9:24:51	ssvigel@esperanzacyber	Yes	Yes						
11/18/2022 9:27:10	jgrous@esperanzacyber	Yes	Yes						
11/18/2022 9:28:18	jdeleon@esperanzacybe	Yes	Yes						
11/18/2022 9:28:39	gmontilla@esperanzacyt	Yes	Yes						
11/18/2022 9:31:32	jbarber@esperanzacybei	Yes	Yes						
11/18/2022 9:32:25	pardonona@esperanzacyl	Yes	Yes						
11/18/2022 9:33:03	cscull@esperanzacyberc	Yes	Yes						
11/18/2022 9:33:05	mperagallo@esperanzac	Yes	Yes						
11/18/2022 9:33:18	mrothman@esperanzacy	Yes							
11/18/2022 9:33:23	lservais@esperanzacybe	Yes	Yes						
11/18/2022 9:33:54	xsantiago@esperanzacy	Yes	Yes	n/a					
11/18/2022 9:36:11	bholloway@esperanzacy	Yes	Yes						
11/18/2022 9:36:51	mhopkins@esperanzacy	Yes	Yes						
11/18/2022 9:38:31	srich@esperanzacyberc	Yes	Yes						
11/18/2022 9:39:30	jkenney@esperanzacybe	Yes							
11/18/2022 9:43:21	cgross@esperanzacyber	Yes	Yes	Loud speakers too loud in the Gran Salon. I struggle with this physically.					
11/18/2022 9:43:58	jherrera@esperanzacybe	Yes	Yes						
11/18/2022 9:44:22	yramos@esperanzacybe	Yes	Yes						
11/18/2022 9:44:51	aisham@esperanzacybe	Yes	Yes						
11/18/2022 9:47:04	amaldonado@esperanza	Yes	Yes						
11/18/2022 9:48:22	ssimpson@esperanzacyl	Yes	Yes						
11/18/2022 9:49:16	gsong@esperanzacyber	Yes	Yes						
11/18/2022 9:50:13	mbijas@esperanzacyber	Yes	Yes						
11/18/2022 9:52:55	ldeida@esperanzacyber	Yes	Yes						
11/18/2022 9:55:25	jdejesus@esperanzacybi	Yes	Yes						
11/18/2022 9:56:07	kgutter@esperanzacyber	Yes	Yes	no					
11/18/2022 10:02:06	mcabrera@esperanzacyl	Yes	Yes						
11/18/2022 10:04:52	dcarrasquillo@esperanz	Yes	Yes						
11/18/2022 10:07:40	ytorres@esperanzacyber	Yes	Yes						
11/18/2022 10:12:31	kacosta@esperanzacybe	Yes	Yes						
11/18/2022 10:12:41	costapchuk@esperanzac	Yes	Yes						
11/18/2022 10:14:55	aperez@esperanzacyber	Yes	Yes						
11/18/2022 10:21:11	aramirez@esperanzacyb	Yes	Yes						
11/18/2022 10:23:33	amarrero@esperanzacyt	Yes	Yes						
11/18/2022 10:26:43	lgrau@esperanzacyberc	Yes	Yes						
11/18/2022 10:27:03	kgazak@esperanzacybe	Yes	Yes						
11/18/2022 10:35:15	scaivo@esperanzacyber	Yes	Yes						
11/18/2022 10:36:31	jrozek@esperanzacyber	Yes	Yes	No					
11/18/2022 10:37:51	clozada@esperanzacybe	Yes	Yes						
11/18/2022 10:39:37	lsweeney@esperanzacyl	Yes	Yes						
11/18/2022 10:39:38	ciglesias@esperanzacyb	Yes	Yes						
11/18/2022 10:41:30	salbitz@esperanzacyber	Yes	No	Although this is a great topic, This is a repeat from our first PD on selfcare - Also, two hours is too long for a lecture! One of the first things we learn as a teacher is to not lecture for					
11/18/2022 10:46:09	arissell@esperanzacybei	Yes	No	It was very similar to the last trauma session we had last year, however it was more focused on personal care / individual care. Need a pee break though... it has been 9:30 -10:45					
11/18/2022 10:46:36	jamboy@esperanzacybe	Yes	Yes	Always good to refresh knowledge.					
11/18/2022 10:51:44	jgrammond@esperanzac	Yes	Yes						
11/18/2022 10:53:05	jpapeika@esperanzacybi	Yes	Yes						
11/18/2022 10:53:23	mrescigno@esperanzacy	Yes	Yes						
11/18/2022 10:57:01	zrodriguez@esperanzacj	Yes	Yes						
11/18/2022 11:01:00	dsteinmetz@esperanzac	Yes	Yes						
11/18/2022 11:04:17	jmarsh@esperanzacyber	Yes	Yes	Excellent! I guess I am a solver. I have to work on it.					
11/18/2022 11:09:57	ahayles@esperanzacybe	Yes	Yes	The presenters were good. I hope we have them back!					
11/18/2022 11:10:40	mspeece@esperanzacyt	Yes	Yes						
11/18/2022 11:12:31	sallen@esperanzacyberc	Yes							
11/18/2022 11:15:52	ybates@esperanzacyber	Yes	Yes	Great tips for trauma					
11/18/2022 11:17:29	mlomax@esperanzacybe	Yes	Yes						

Timestamp	Email Address	Did you attend this session?	Was this session helpful?	Any feedback?					
11/18/2022 11:20:40	ahurley@esperanzacybe	Yes	Yes						
11/18/2022 11:21:13	jfabian@esperanzacyber	Yes	Yes						
11/18/2022 11:24:12	dosborne@esperanzacyl	Yes	Yes	More interactive student centered activities would have been helpful.					
11/18/2022 11:25:01	amoreno@esperanzacyt	Yes	Yes						
11/18/2022 11:25:11	msilva@esperanzacyben	Yes	Yes						
11/18/2022 11:25:38	lthomas@esperanzacybe	Yes	Yes						
11/18/2022 11:25:53	emendez@esperanzacyt	Yes	Yes						
11/18/2022 11:25:58	iestevez@esperanzacybi	Yes	Yes						
11/18/2022 11:27:34	dromero@esperanzacybi	Yes	Yes						
11/18/2022 11:27:36	dpagan@esperanzacybe	Yes	Yes						
11/18/2022 11:30:40	jbutler@esperanzacyber	Yes	Yes						
11/18/2022 11:31:09	jhardenburg@esperanza	Yes	Yes	This session was sooooo helpful - thank you!					
11/18/2022 11:31:41	srossi@esperanzacyberc	Yes	Yes						
11/18/2022 11:32:03	pfigueroa@esperanzacyl	Yes	Yes						
11/18/2022 11:32:23	adinsmore@esperanzacy	Yes	Yes						
11/18/2022 11:32:35	stomassini@esperanzacy	Yes	Yes	It was Excellent!!!!					
11/18/2022 11:33:08	dfigueroa@esperanzacyl	Yes	Yes	Great Information!					
11/18/2022 11:33:23	kschoennagle@esperanz	Yes	Yes						
11/18/2022 11:33:29	mbarreto@esperanzacyt	Yes	Yes						
11/18/2022 11:33:47	lperez@esperanzacyber	Yes	Yes						
11/18/2022 11:33:52	acastro@esperanzacybe	Yes	Yes						
11/18/2022 11:34:25	jli@esperanzacybercs.ne	Yes	Yes						
11/18/2022 11:34:27	pleonard@esperanzacyb	Yes	Yes						
11/18/2022 11:34:32	sroldan@esperanzacybe	Yes	Yes	This was great . Thank you					
11/18/2022 11:34:43	lgonzalezlaboy@esperar	Yes	Yes						
11/18/2022 11:34:58	jlambroyrodriguez@esper	Yes	Yes						
11/18/2022 11:35:07	aroman@esperanzacybe	Yes	Yes						
11/18/2022 11:35:26	maquino@esperanzacyb	Yes	Yes	Valuable info and excellent resources!!					
11/18/2022 11:36:06	jdegaetano@esperanzac	Yes	Yes						
11/18/2022 11:38:06	9-12attendance@espera	Yes	Yes						
11/18/2022 11:38:25	nregalado@esperanzacy	Yes	Yes						
11/18/2022 11:38:56	jcolalizzo@esperanzacyb	Yes	Yes	The only feedback I would say is that focusing on not assuring someone has something worse than someone else. Rather than focusing on validating that each and every person					
11/18/2022 11:39:03	kcamara@esperanzacyb	Yes	Yes						
11/18/2022 11:39:33	jayala@esperanzacyberc	Yes	Yes						
11/18/2022 11:40:27	csantiago@esperanzacy	Yes	Yes	It was beneficial in all aspects for everyone.					
11/18/2022 11:44:28	arivera@esperanzacyber	Yes	Yes						
11/18/2022 11:48:50	rnammour@esperanzacy	Yes	Yes						
11/18/2022 12:08:00	kraiguell@esperanzacyber	Yes	Yes						
11/18/2022 12:16:41	tbrooks@esperanzacybe	Yes	Yes						
11/18/2022 12:26:41	tpersing@esperanzacyber	Yes	Yes						
11/18/2022 12:30:16	rmahon@esperanzacybe	Yes	Yes						
11/18/2022 12:58:07	lverdecchio@esperanzac	Yes	Yes						
11/18/2022 13:00:48	klevine@esperanzacyber	Yes	Yes						
11/18/2022 13:00:53	clamk@esperanzacyberc	Yes	Yes						
11/18/2022 13:01:36	jsoriano@esperanzacyber	Yes	Yes						
11/18/2022 13:01:41	fvargas@esperanzacybe	Yes	Yes	I found it very interesting and loved all the information given it was very helpful					
11/18/2022 13:01:50	barce@esperanzacyberc	Yes	Yes						
11/18/2022 13:02:07	csanchez@esperanzacyl	Yes	Yes						
11/18/2022 13:04:35	jloughran@esperanzacyt	Yes	Yes						
11/18/2022 13:08:44	ahoyt@esperanzacyberc	Yes	Yes						
11/18/2022 13:09:18	crosado@esperanzacyber	Yes	Yes						
11/18/2022 13:13:45	pofferrall@esperanzacyb	Yes	Yes						
11/18/2022 13:17:31	ajuan@esperanzacyberc	Yes	Yes						
11/18/2022 13:22:37	asmith@esperanzacyber	Yes	Yes						
11/18/2022 13:23:16	kwilson@esperanzacybe	Yes	Yes						
11/18/2022 13:27:16	kkrellove@esperanzacyb	Yes	Yes	Please include a break in longer sessions :-)					

2022-2023 Effective Practices of Secondary Transition

Agenda:

The Indicator 13 Compliance Module Series is a training series developed by PaTTAN and Intermediate Unit Secondary Transition consultants in response to the accountability requirements under the Individuals with Disabilities Education Act (IDEA) of 2004, Part B State Performance Plans as it relates to secondary transition. The module series highlights effective practices in secondary transition. The series is designed to provide an overview of the seven areas required by Indicator 13 for compliant, secondary transition practices.

Each module contains a pre-test, PowerPoint presentation, effective practices Q&A discussion, and a post-test. Participants are encouraged to view the Overview Module prior to completing any of the individual content modules.

The sessions are through PaTTAN and are online courses.

Timestamp	Email Address	Did you attend this session?
05/25/2023	asmith@esperanzacyber	Yes
05/25/2023	tstelmach@esperanzacy	Yes
05/25/2023	pleonard@esperanzacyb	Yes

Time Stamp	Student Name	Parent Name
10/3/2022	Denim Richardon	Bria Taylor
10/3/2022	Alfred Rodriguez	Alfred Rodriguez Perez
10/3/2022	Antonie Jones	Antoinette Jones-Harrison
10/3/2022	Caleb Ducon	Abigail Ducon
10/3/2022	Gael Pagan-Roubert	Frances Roubert
10/3/2022	Hael Pimentel	Johansi Pimentel
10/3/2022	Leah Pimentel	Johansi Pimentel
10/3/2022	Cheryl Harris	Tiffini Samuel
10/3/2022	Rahiem Scott Russ	Renay Russ
10/3/2022	Raquan Scott Russ	Renay Russ

Time Stamp	Parent Name	Student Name
12/5/2022	Alfred Rodriguez	Alfred Rodriguez Perez
12/5/2022	Rahiem Scott Russ	Renay Russ
12/5/2022	Raquan Scott Russ	Renay Russ
12/5/2022	Gael Pagan-Roubert	Frances Roubert
12/5/2022	Leah Pimentel	Johansi Pimentel
12/5/2022	Hael Pimentel	Johansi Pimentel
12/5/2022	Denim Richardon	Bria Taylor
12/5/2022	Caleb Ducon	Abigail Ducon

Time Stamp	Student Name	Parent Name
10/3/2022	Antonie Jones	Antoinette Jones-Harrison
10/3/2022	Nashalie Rosado Rosado	Xiomara Rosado
10/3/2022	Victoria Lopez	Maria Nunez
10/3/2022	Alfred Rodriguez	Alfred Rodriguez Perez
10/3/2022	Caleb Ducon	Abigail Ducon
10/3/2022	Saishalyn Sierra	Mayra Medina
10/3/2022	Cheryl Harris	Tiffini Samuel
10/3/2022	Gael Pagan-Roubert	Frances Roubert
10/3/2022	Denim Richardon	Bria Taylor
10/3/2022	Hael Pimentel	Johansi Pimentel
10/3/2022	Leah Pimentel	Johansi Pimentel
10/3/2022	Rahiem Scott Russ	Renay Russ
10/3/2022	Raquan Scott Russ	Renay Russ

Upcoming Available Dates:

8/16/21 - 9/27/21

11/8/21 - 12/20/21

1/24/22 - 3/7/22

3/28/22 - 5/9/22

- ➔ Self-paced professional development at no cost
- ➔ 15 Act 48 continuing education hours upon completion
- ➔ Considerations to prepare for and lead an IEP team meeting
- ➔ Guidance for each section of the IEP
- ➔ Tips to be a well-informed Local Education Agency (LEA) Representative



The Essentials of IEP Writing

*An online course designed for special
education teachers and building
administrators*



This PaTTAN developed online course provides instruction on writing an Individualized Education Program (IEP).

Through the use of videos, audio PowerPoints and PaTTAN publications, participants will complete modules on common terminology, leading IEP team meetings, and sections I-VIII of the IEP.

This course is available at www.pattan.net

Timestamp	Email Address	Did you attend this session?
04/26/2023	pleonard@esperanzacyber	Yes
04/26/2023	akhan@esperanzacyber	Yes
04/26/2023	lmiller@esperanzacyber	Yes
04/26/2023	bmoyo@esperanzacyber	Yes

**MEMORANDUM OF UNDERSTANDING
AS RECOMMENDED IN
PA. BULLETIN DOC. NO. 12-1339, JULY 2012
BETWEEN**

THE PHILADELPHIA POLICE DEPARTMENT

AND

ESPERANZA CYBER CHARTER SCHOOL

June 17, 2022

I. Introduction

A. Parties

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

- **Philadelphia Police Department
400 N. Broad Street, Philadelphia PA 19130**

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

- **Esperanza Cyber Charter School
4621 North 5th Street, Philadelphia, PA 19140**

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

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

D. Legal Authority

1. The parties make this agreement as required by Article XIII-A of the Public School Code of 1949, popularly known as the "Safe Schools Act," as amended, 24 P. S. §§ 13-1301-A-13-1313-A.
2. In so recognizing this legal authority, the parties acknowledge their respective

duties pursuant to the Safe Schools Act and hereby agree to support and cooperate with one another in carrying out their joint and several responsibilities thereunder.

3. Information From Student Records
 - a. The Law Enforcement Authority shall be governed by the following reporting and information exchange guidelines:
 - i. Criminal History Record Information Act, 18 Pa.C.S. § 9101 et seq.
 - ii. The prohibition against disclosures, specified in section IV(C)(5) of this Memorandum.
 - b. When sharing information and evidence necessary for the Law Enforcement Authority to complete its investigation, the School Entity shall:
 - i. Comply with the Family Educational Rights and Privacy Act (hereinafter "FERPA"), 20 U.S.C. § 1232g, and its implementing regulations at 34 C.F.R. § 99.1 et seq., and 22 Pa. Code §§ 12.31-12.33, including any amendments thereto.
 - ii. Comply with the requirements of the Safe Schools Act, 24 P. S. §§ 13-1303-A and 13-1313-A, and any amendments thereto.
 - iii. Complete reports as required by section 1303-A of the Safe Schools Act, 24 P. S. § 13-1303-A, and any amendments thereto.
 - c. The School Entity may disclose personally identifiable information from an educational record of a student to the Law Enforcement Authority if a health or safety emergency exists and knowledge of that information is necessary to protect the health or safety of the student or other individuals. In determining whether a health or safety emergency exists, the School Entity may take into account the totality of the circumstances pertaining to a threat to the health or safety of a student or other individuals. If the School Entity determines that there is an articulable and significant threat to the health or safety of a student or other individuals, it may disclose information from education records to the Law Enforcement Authority, if knowledge of that information is necessary for the Law Enforcement Authority to protect the health or safety of the student or other individuals. The School Entity must record the articulable and significant threat to the health or safety of a student or other individuals so that it can demonstrate—to parents, students and the Family Policy Compliance Office—what circumstance led it to determine that a health or safety emergency existed and why the disclosure was justified.
- E. Priorities of the Law Enforcement Authority
1. Help the School Entity prevent delinquent acts through preventive measures,

including referrals to support services, diversionary programs, restorative practices, school-wide positive behavior supports, education and deterrence.

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

F. **Priorities of the School Entity**

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

II. Notification of Incident

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

A. **Mandatory Notification**

1. The School Entity shall immediately notify the Law Enforcement Authority having jurisdiction where the offense occurred by the most expeditious means practicable of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including a school bus) providing transportation to or from a school or school sponsored activity:
 - a. The following offenses under 18 Pa.C.S (relating to crimes and offenses):
 - i. Section 908 (relating to prohibited offensive weapons).
 - a. The term "offensive weapon" is defined by section 908 of the Crimes Code as "[a]ny bomb, grenade, machine gun, sawed-off shotgun with a barrel less than 18 inches, firearm specially made or specially adapted for concealment or silent discharge, any blackjack, sandbag, metal knuckles, dagger, knife, razor or cutting instrument, the blade of which is exposed in an automatic way by switch, push-button, spring mechanism, or otherwise, any stun gun, stun baton, taser or other electronic or electric weapon or other implement for the infliction of serious bodily injury which serves no common lawful purpose." See 18 Pa.C.S. § 908(c) (relating to definitions).
 - b. Consistent with section 908(b) of the Crimes Code (relating to exceptions), this reporting requirement does not apply to one who possessed or dealt with an offensive weapon solely as a curio or in a dramatic performance, or to one who possessed an offensive weapon briefly in consequence of having found it or taken it from an aggressor, or under circumstances similarly negating any intent or likelihood that the weapon would be used unlawfully.
 - ii. Section 912 (relating to possession of weapon on school property).
 - a. The term "weapon" is defined by section 912 of the Crimes Code to include, but is not limited to, a knife, cutting instrument, cutting tool, nunchuck stick, firearm, shotgun, rifle and any other tool, instrument or implement capable of inflicting serious bodily injury.
 - b. Consistent with section 912(c) of the Crimes Code (relating to defense), this reporting requirement does not apply to a weapon that is: (a) possessed and used in conjunction with a lawful supervised school activity or course; or (b) is possessed for other lawful purpose.
 - iii. Chapter 25 (relating to criminal homicide).
 - iv. Section 2702 (relating to aggravated assault).
 - v. Section 2709.1 (relating to stalking).

- vi. Section 2901 (relating to kidnapping).Section 2902 (relating to unlawful restraint).
 - vii. Section 3121 (relating to rape).
 - viii. Section 3122.1 (relating to statutory sexual assault).
 - ix. Section 3123 (relating to involuntary deviate sexual intercourse).
 - x. Section 3124.1 (relating to sexual assault).
 - xi. Section 3124.2 (relating to institutional sexual assault).
 - xii. Section 3125 (relating to aggravated indecent assault).
 - xiii. Section 3126 (relating to indecent assault).
 - xiv. Section 3301 (relating to arson and related offenses).
 - xv. Section 3307 (relating to institutional vandalism),
when the penalty is a felony of the third degree.
 - xvi. Section 3502 (relating to burglary).
 - xvii. Section 3503(a) and (b)(1)(v) (relating to criminal trespass).
 - xviii. Section 5501 (relating to riot).
 - xix. Section 6110.1 (relating to possession of firearm by minor).
- b. The possession, use or sale of a controlled substance, designer drug or drug paraphernalia as defined in "The Controlled Substance, Drug, Device and Cosmetic Act," as amended, 35 P. S. §§ 780-101-780-144, popularly known as the "Drug Act." For purposes of this Memorandum, the terms "controlled substance", "designer drug" and "drug paraphernalia" shall be defined as they are in section 102 of the Drug Act. See 35 P. S. § 780-102 (relating to definitions).
 - c. Attempt, solicitation or conspiracy to commit any of the offenses listed in paragraphs 1 and 2 of this subsection.
 - d. An offense for which registration is required under 42 Pa.C.S. § 9795.1 (relating to registration).
- 2. In responding to students who commit an incident listed under section 1303-A(b)(4.1) of the Safe Schools Act (24 P. S. § 13-1303-A(b)(4.1)), a school entity may consider the propriety of utilizing available school-based programs, such as school-wide positive behavior supports, to address the student's behavior. Nothing in this provision shall be read to limit law enforcement's discretion.

B. Discretionary Notification

- 1. The School Entity may notify the Law Enforcement Authority having jurisdiction where the incident occurred of any of the following incidents occurring on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (including

a school bus) providing transportation to or from a school or school sponsored activity:

- a. The following offenses under 18 Pa.C.S (relating to crimes and offenses):
 - i. Section 2701 (relating to simple assault).
 - ii. Section 2705 (relating to recklessly endangering another person).
 - iii. Section 2706 (relating to terroristic threats).
 - iv. Section 2709 (relating to harassment).
 - v. Section 3127 (relating to indecent exposure).
 - vi. Section 3307 (relating to institutional vandalism), when the penalty is a misdemeanor of the second degree.
 - vii. Section 3503(b)(1)(i), (ii), (iii) and (iv), (b.1) and (b.2) (relating to criminal trespass).
 - viii. Chapter 39 (relating to theft and related offenses).
 - ix. Section 5502 (relating to failure of disorderly persons to disperse upon official order).
 - x. Section 5503 (relating to disorderly conduct).
 - xi. Section 6305 (relating to sale of tobacco).
 - xii. Section 6306.1 (relating to use of tobacco in schools prohibited).
 - xiii. Section 6308 (relating to purchase, consumption, possession, or transportation of liquor or malt or brewed beverages by a person under 21 years of age).
 - b. Attempt, solicitation or conspiracy to commit any of the offenses listed in subsection (a).
2. In exercising its discretion to determine whether to notify law enforcement of such incidents, the School Entity may consider the following factors: the seriousness of the situation, the school's ability to defuse or resolve the situation, the child's intent, the child's age, whether the student has a disability and, if so, the type of disability and its impact on the student's behavior, and other factors believed to be relevant.

C. Law Enforcement Response to Notification

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

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

reported.

6. The School Entity, when reporting an incident under this section, may transmit copies of the child's special education and disciplinary records only to the extent that the transmission is permitted by FERPA.

[Describe any specific procedures to be followed for incidents involving a student with a plans) or 22 Pa. Code Chapter 711 (relating to charter school and cyber charter school services and programs for children with disabilities)]

- E. Upon notification of the incident to the Law Enforcement Authority, the School Entity shall provide as much of the following information as is available at the time of notification.

In no event shall the gathering of information unnecessarily delay notification:

1. Whether the incident is in-progress or has concluded.
2. Nature of the incident.
3. Exact location of the incident.
4. Number of persons involved in the incident.
5. Names and ages of the individuals involved.
6. Weapons, if any, involved in the incident.
7. Whether the weapons, if any, have been secured and, if so, the custodian of the weapons.
8. Injuries involved.
9. Whether EMS or the Fire Department have been notified.
10. Identity of the school contact person.
11. Identity of the witnesses to the incident, if any.
12. Whether the incident involves a student with a disability and, if so, the type of disability and its impact on the student's behavior.
13. Other such information as is known to the school entity and believed to be relevant to the incident.

- F. No later than September 30 of each year, the School Entity shall assemble and make ready for immediate deployment to its Incident Command Post the following information for the purpose of assisting the Law Enforcement Authority in responding to an emergency:

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

11. Other information the School Entity deems pertinent to assist local police departments in responding to an emergency.

III. Law Enforcement Authority Response

- A. Depending on the totality of the circumstances, initial response by the Law Enforcement Authority may include:
 1. For incidents in progress:
 - a. Meet with contact person and locate scene of incident.
 - b. Stabilize incident.
 - c. Provide/arrange for emergency medical treatment, if necessary.
 - d. Control the scene of the incident.
 - i. Secure any physical evidence at the scene.
 - ii. Identify involved persons and witnesses.
 - e. Conduct investigation.
 - f. Exchange information.
 - g. Confer with school officials to determine the extent of law enforcement involvement required by the situation.
 2. Incidents not in progress:
 - a. Meet with contact person.
 - b. Recover any physical evidence.
 - c. Conduct investigation.
 - d. Exchange information.
 - e. Confer with school officials to determine the extent of law enforcement involvement required by the situation.
 3. Incidents initially reported to the Law Enforcement Authority
If any incident described in sections IIA or IIB is initially reported to the Law Enforcement Authority, the Law Enforcement Authority shall proceed directly with its investigation, shall immediately notify the School Entity of the incident, and shall proceed as outlined in sections IIA through IIE.
- B. Custody of Actors
 1. Students identified as actors in reported incidents may be taken into custody at the discretion of the investigating law enforcement officer under any of the following circumstances:
 - a. The student has been placed under arrest.
 - b. The student is being placed under investigative detention.
 - c. The student is being taken into custody for the protection of the student.
 - d. The student's parent or guardian consents to the release of the student to law enforcement custody.

2. The investigating law enforcement officer shall take all appropriate steps to protect the legal and constitutional rights of those students being taken into custody.

IV. Assistance of School Entities

A. In Loco Parentis

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

B. Notification of Parent or Guardian

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

C. Scope of School Entity's Involvement

1. **General Principles:**
Once the Law Enforcement Authority assumes primary responsibility for a matter, the legal conduct of interviews, interrogations, searches, seizures of property, and arrests are within the purview of the Law Enforcement Authority. The School Entity shall defer to the Law Enforcement Authority on matters of criminal and juvenile law procedure, except as is necessary to protect the interests of the School Entity. The Law Enforcement Authority will keep the chief school administrator, or his designees, informed of the status of pending investigations.
2. **Victims**

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

3. Witnesses

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

4. Suspects and Custodial Interrogation

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

5. Conflicts of Interest

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

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

D. Reporting Requirements

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

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

V. General Provisions


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



Chief School Administrator

Esperanza Cyber Charter School

School Entity



Chief Law Enforcement Authority

Philadelphia Police Department

Law Enforcement Authority

The School District of Philadelphia: Service Providers for ELECT Programs

Memorandum of Understanding (MOU)
CONGRESO DE LATINOS UNIDOS, INC.

Memorandum of Understanding

This document serves as a memorandum of understanding that defines the collaboration between Congreso de Latinos Unidos, Inc. (Congreso) - the lead contractor of the School District of Philadelphia and its partner organization, Esperanza Cyber Charter School, to implement ELECT Programs within the partner organizations non-district schools.

Purpose: The purpose of this initiative is to implement ELECT (Education Leading to Employment and Career Training) and EFI (ELECT Fatherhood Initiative) programs which aim to deliver a broad and comprehensive array of supportive services designed to help pregnant and/or parenting students stay in school, earn a high school diploma, and achieve the self-sufficiency required to make a successful transition to employment.

Activities: Congreso will implement ELECT programming for pregnant and/or parenting students who attend Esperanza Cyber Charter School. The initial service period will be for the 2022-2023 academic year beginning August 2022 through June 30, 2023, with two renewal options upon continued funding for academic years 22/23 and 23/24.

The partners of this MOU agree to implement the following responsibilities:

Esperanza Cyber Charter High School:

Administrative support of the ELECT program will assist both staff and students within the school community. Teachers and other support personnel working in conjunction with the ELECT staff will provide for a stronger link within the program. It is beneficial for principals to support communication between ELECT and school staff members to provide for and maintain educational continuity. In the interest of team building, ELECT staff members should be included in faculty meetings and invited to join school committees.

The following is a list of program assurances:

- **SINGLE POINT OF CONTACT (SPOC):** Appoint a single point of contact to provide support in achieving program goals and educational continuity (e.g. an Assistant Principal, Nurse or Counselor). This person will meet with ELECT staff, be available to address concerns and make programmatic decisions.
- **STUDENT PARTICIPATION:** Promote building-wide tolerance for the fact that ELECT student participants will need to be excused periodically from regularly scheduled classes in order to engage in key program activities (e.g. state mandated monthly workshops and individual case management sessions that are to be conducted on a biweekly basis).
- **OTHER SERVICE PROVIDERS:** Refer any inquiries you might receive from service providers interested in working with this population in your building to Jennifer Pitt, ELECT Program Manager in the Office of Early Childhood Education at (215) 400-5744. ELECT is the only official and approved program for pregnant and parenting teen students in the District, and is already working with many community-based organizations and is capable of incorporating more into the design.
- **RECRUITMENT:** Assist/permit ELECT staff opportunities for collaboration with entire school staff on recruitment for the program. Allow presentations to all staff at building meetings. Support an established recruitment plan/procedure at the onset of the school year with staff that will be re-evaluated periodically. Program recruitment will be ongoing throughout the year.
- **STAFF ATTENDANCE/ACCOUNTABILITY:** Establish in the main office an attendance procedure/sign-in/out log for ELECT staff. Staff is expected to adhere to all building policies as established by the school principal in regards to the sign-in and sign-out process when leaving and re-entering the building.
- **BUILDING FACILITIES, EQUIPMENT AND MAINTENANCE:** Provide ELECT consideration and inclusion for the use of the building facilities if and when meeting students on site (e.g. library, auditorium, fax and copy machines, etc).

- **INSURANCE:** Esperanza Cyber Charter High School agrees to maintain professional liability insurance with a minimum coverage of \$1,000,000 per occurrence and \$3,000,000 in the aggregate to cover any claims arising out of or in any way related to any professional negligence by Esperanza Cyber Charter High School, including, but not limited to, all claims relating to the injury or death of any person or damage to any property, and to fully protect Congreso from and against any and all liability, losses, payments, and expenses incurred or imposed in connection therewith.

Congreso:

- Assign a designated ELECT case manager to complete intakes, enroll, and manage a case load of expectant and parenting students (both male and female). *Number of students accepted into program based on program capacity.
- Congreso shall obtain and provide to Esperanza Cyber, PA Criminal Background Check, PA Child Abuse Clearance and Federal Criminal History Background Check for all ELECT case managers working with Esperanza Cyber students. These checks shall be renewed on a bi annual basis by Congreso and provided to Esperanza Cyber.
- Participate in appropriate on-site Staff Meetings/Professional Development when notified by school administration to attend.
- Participate in designated relevant school committees; however, services are limited to pregnant/parenting students either enrolling in or already participating in ELECT.
- Coordinate referral relationships with Esperanza Cyber personnel.
- Communicate necessary and appropriate participant information with the school's roster office, nurse, counseling department, and teachers to address student needs.
- Communicate with school personnel in reference to homebound services, excessive absences due to pregnancy/parenting, and teen parent leave.
- Communicate and collaborate with school personnel in the event of any client crisis intervention efforts, including reports of abuse, or threats to harm self or others.
- Sign in and out and/or notifying main office of presence in the building.

- Complete applicable data reporting/requirements including weekly attendance records of enrolled ELECT students and grades.

Commitments of Partners

Congreso de Latinos Unidos, Inc.

Congreso, as the lead service provider, is responsible for providing ELECT program services, including all case management services, to eligible students at the partnering schools. Congreso will employ the ELECT program staff including a Program Manager and a team of case managers to work directly with pregnant and parenting students enrolled in partnering schools. This team will be responsible for day-to-day program coordination and operations. Congreso will provide quality educational and social services support, along with parenting skills training, to pregnant and parenting students via individual home visits, as well as through a series of group sessions.

Congreso is a dynamic, comprehensive multi service organization whose mission is to strengthen Latino communities. Founded in 1977, the agency serves more than 14,000 unique clients annually with a budget of \$23 million, including Pan American Academy Charter School, which Congreso founded in 2008. Congreso's comprehensive education, employment, health and social services together support the ultimate goal of greater client self-sufficiency.

Esperanza Academy

Esperanza Cyber Charter School (ECCS) prepares students in grades Kindergarten through 12 to meet the challenges of living creatively and productively in an increasingly technologically sophisticated and interconnected world. ECCS will provide students with an academically rigorous, yet flexible, online learning program that tailors learning experiences to each child through a combination of curriculum choices and virtual and in-person tutoring and counseling. Students will explore career directions that coincide with their interests and strengths beginning at the earliest ages, and will begin "majors" in particular career areas starting with the middle grades. ECCS is targeted toward under served and at risk students who have not always

found success in traditional schools. ECCS places students on a pathway to post-secondary success.

SIGNATURE PAGE

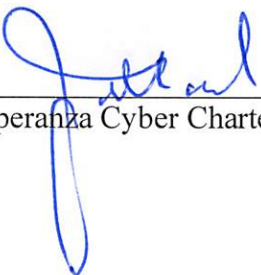
By signing below, signatories agree to all terms set forth herein. By signing below, all parties to this MOU certify that they have the authority to represent their respective organizations.


Brendan Conlin (Aug 5, 2022 15:52 EDT)

Aug 5, 2022

Congreso de Latinos Unidos

Date


Esperanza Cyber Charter High School

8/4/23
Date



Esperanza College of Eastern University Dual Enrollment Articulation Agreement

The Dual Enrollment program is the enrollment of an eligible secondary student in a postsecondary course creditable toward high school completion or an associate degree. Dual Enrollment, an articulated acceleration mechanism between Esperanza College of Eastern University and a High School, shall serve to shorten the time necessary for students to complete the requirements associated with the conferral of a degree, broaden the scope of career options available to students, and increase the depth of study available for a particular subject by offering co-sponsored college credit courses.

This document serves as a Dual Enrollment articulation agreement between Esperanza College of Eastern University and Esperanza Cyber Charter School for the academic school year 2021 – 2022.

1. The High School will inform parents and students of the Dual Enrollment option by including information in the high school student handbook and curriculum guide.
2. Students can indicate interest by selecting Dual Enrollment as an option during pre-registration. Parents will sign the form for students to indicate approval. It is the responsibility of the high school to provide proper advisement to the Dual Enrollment students.
3. Dual Enrollment student eligibility requirements for Esperanza Cyber Charter School are:
 - a. Earned 3.0 grade point average on a 4.0 scale on all high school courses as documented in an official high school transcript
 - b. Student recommendation from the High School Principal or Guidance Counselor
 - c. Successful completion of the Pennsylvania Keystone testing for their grade level
 - d. Mature behavior conducive to participating in college level courses successfully
4. The high school student is responsible for submitting all required paperwork to the high school counselor or principal
5. Dual Enrollment students that need to withdraw from a Dual Enrollment college class must contact Esperanza's Associate Dean of Academic and Student Success and their high school counselor. The high school counselor must submit a completed Dual Enrollment withdrawal form to the Esperanza College Registrar's office for processing.
6. All costs related to the college course(s) including textbooks, course fees, etc... are the responsibility of the High School, parent or and/or student.
7. Esperanza College makes all teaching staff decisions for Dual Enrollment classes taught. Dual Enrollment classes must follow Esperanza College departmental syllabus and grading policy.
8. Grades and college credit earned by students admitted to the Dual Enrollment program shall be recorded on the college transcript.
9. Classes must meet for a total of 42 hours for a 3-credit course or 56 hours for a 4-credit course.
10. Transportation for any student receiving Dual Enrollment instruction at Esperanza College campus shall be provided by the student or the parent of such students or the High School.



Esperanza College of Eastern University Dual Enrollment Articulation Agreement (cont.)

11. High School students must maintain at least a 2.0 GPA in the college-level courses to remain in the Dual Enrollment Program
12. Dual Enrollment students must adhere to the Esperanza College Student Code of Conduct regarding behavioral standards and expectations and are subject to the same disciplinary sanctions.

Dr. Jon Macorick CEO

School Official and Title (Print)

[Handwritten Signature]
Signature

9/30/21
Date

GLADYS RAMIREZ-WREASE

ECEU Assoc. Dean of Academic & Student Success (Print)

[Handwritten Signature]
Signature

10/12/21
Date

Board Affirmation Statement



4261 N 5th St Philadelphia, PA 19140

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

Steps to Complete this Section:

Note: Individual signatures required for each section.

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

Charter Annual Report Affirmation

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

Affirmed on this _____ day of _____, 20____

By: Rev. Maryly Woodring (Signature of Board President)

_____ (Print Name)

Esperanza Cyber Charter School Board of Trustees

Charter School Law Affirmation

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

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

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

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

Affirmed on this _____ day of _____, 20____

By: *Ra. Maryly Monting* (Signature of Board President)

_____ (Print Name)

Esperanza Cyber Charter School Board of Trustees

Ethics Act Affirmation

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

The Ethics Act provides that public office is a public trust and that any effort to realize personal financial gain through public office other than compensation provided by law is a violation of that trust. The Ethics Act was passed to strengthen the faith and confidence of the people of Pennsylvania in their government. The Pennsylvania State Ethics Commission (Commission) administers and enforces the provisions of the Ethics Acts and provides guidance regarding its requirements.

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

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

Affirmed on this _____ day of _____, 20____

By: *Rev. Marilyn Westing* (Signature of Board President)

_____ (Print Name)

Esperanza Cyber Charter School Board of Trustees

Charter Annual Background Check Affirmation

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

Affirmed on this _____ day of _____, 20____

By: *Rev. Marilyn Westing* (Signature of Board President)

_____ (Print Name)

Esperanza Cyber Charter School Board of Trustees

Charter Annual Administrative Certification Affirmation

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

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

Affirmed on this _____ day of _____, 20____

By: *Ron Manly Manly* (Signature of Board President)

_____ (Print Name)

Esperanza Cyber Charter School Board of Trustees

Identification of Students with Specific Learning Disabilities using Response to Intervention Assurance/Affirmation

If the Charter School has received approval from PDE to utilize a Response to Intervention method to identify students with Specific Learning Disabilities, the Charter School will assure implementation with fidelity for the duration of this plan.

Affirmed on this _____ day of _____, 20____

By: *Ron Magdy Marzouk* (Signature of Board President)

_____ (Print Name)

Esperanza Cyber Charter School Board of Trustees

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